The Library of Congress'

EARLY STATE RECORDS PROJECT

converted from the original microfilm held by the
Vincent C. Immel Law Library, Saint Louis University

through the generous support of a grant from the

Council on Library and Information Resources

REPORT

OF THE

STATE AUDITOR

OF

ALABAMA,

FOR THE

FISCAL YEAR ENDING 30th SEPTEMBER 1878,

TO THE GOVERNOR.

MONTGOMERY:
BARRETT & BROWN, STATE PRINTERS.
1878.

REPORT.

REVENUE DEPARTMENT,
MONTGOMERY, ALABAMA,
30 SEPTEMBER 1878.

To His Excellency
Geo. S. Houston, Governor:

Sir—I have the honor to lay before you the annual report of this department for the tax year which ends with this day.

PART I.—RECEIPTS AND DISBURSEMENTS.

CONDITION OF THE TREASURY.

As shown by my books the condition of the State Treasury this day is as follows:

Balance 1 October 1877	$153,955 47
Receipts since, and to date	718,228 36
Total to be accounted for	$872,183 83
Disbursements since 1 October, and to date	648,097 23
Balance in the Treasury this day	$224,086 60

GRAND TOTAL OF RECEIPTS AND DISBURSEMENTS.

The receipts on file also show that the sum of $224,770 25 was received by tax collectors, and by them paid out on my warrant for the public schools in the different counties, which would make the

Total Collections for the year	$942,998 61
Total Disbursements for the year	872,867 48
Surplus for the year	$ 70,131 13

In my report of a year ago the receipts and disbursements were estimated for the fiscal year now closing, from every source, at

$925,000 00, and the disbursements at $852,752 60; net estimated receipts $72,247 40. The results, as given above, are sufficiently near these figures to justify the estimates of the year's operations then made. This, too, with every State institution in full receipt of its usual quarterly or semi-annual appropriation, with one slight exception, which is more than off-set by an advance which the law authorizes to another.

Explanatory.

The receipts show a decrease from the previous year mainly because of the reduction of the rate of taxation from 7½ to 7 mills. Then the school fund is greater by $16,809 37 this year than last, which made the amount paid in the counties larger—by $26,978 68—and the receipts at the Treasury correspondingly smaller. The decrease in the expenditures, from a cash total of $682,812 49 at the treasury to $648,097 23, is chiefly due to the absence of the legislative sitting, whereby a certain expense of about $40,000 was saved to the State, exclusive of any special appropriations that might have been made.

Remarks.

It is proper to say that the balance which the books show is an evidence of the vigilant economy of the present administration, mentioned in my last report, and which has been continued throughout the past twelve months. Confidence in the honorable purposes of the State towards its creditors has been much strengthened by this course; and this fact is displayed in the gradual appreciation of the new bonds, and in the entire withdrawal of the eight per cent. "Obligations" from such quasi-circulation as they had, after their advancement to a premium.

Facts and Estimates for Consideration.

It is seen that $70,131 13 is the amount of the net receipts for the year. Had there been a legislative session of the constitutional length within the year, and not a single special appropriation made, the net receipts would have been reduced by about $40,000. The general assembly will meet within the ensuing tax year, and my estimates are swollen by the certain as well as the probable increase of expenditures consequent on that fact. It will be observed that the estimates for the coming year make the disbursements equal the receipts, and probably a deficit of about

$17,000* will be created, exclusive of the former balances, and this with taxation at the rate of seven mills.

The receipts of the year were from different sources as follows:

Taxes of this and former years, including $224,770 25 collected and paid out in the counties for public schools	$818,269 59
Licenses	74,063 51
All other sources	50,665 51
Total receipts	$942,998 61

The amount received from general taxes being $818,269 59, that sum represents the seven mills of taxes imposed, and one-seventh of it, that is to say $116,895 65, would appear to represent one mill. In view of the fact, however, that an unusually large amount of taxes has this year been collected as balances on former years, and as there is some falling off in the abstracts of assessment for the coming year, it would be safer to base calculations on the sum of $114,000 as representing one mill of taxation. Hence if a change of the rate of taxation be contemplated, the general assembly may have in these figures some brief data on which to base their action in making a levy for the two years over which such legislation is likely to extend.

PART II.—THE PUBLIC DEBT.

Summary of the Debt.

The adjustment of the State's indebtedness has not been concluded. The exchange of the new for old bonds, under the act (No. 38) of 23 February 1876, has continued under your Excellency's supervision, and it is from your records that I am furnished with the memorandum from which the Debt Statement, as shown in Exhibit IV, is made up. This exhibit omits to give the maximum of the debt when it shall be ascertained by a completion of the exchange, which differs somewhat, but not materially, from the figures of such maximum as presented in my report twelve months ago. As the debt now stands it may be summarized as follows:

* The Hospital for the Insane is entitled to draw its appropriation the last day of every quarter, and if this should be done regularly during the ensuing year five quarterly payments are liable to be drawn within that period, thus augmenting the disbursements by about $17,000.

1. Two per cent. bonds, Classes "A" and "C"	$6,951,600 00
2. Five per cent. bonds, Class "B"	535,000 00
3. Eight per cent. "Obligations"	1,000,000 00
4. Certificates not bearing interest	37,255 00
Total	$8,523,855 00

The Annual Interest.

The interest paid on the public debt for the year which ends with this day, and the expense of paying the same, compares with the same items of disbursement for the fiscal year ending 30 September 1877, as follows:

Interest and Expenses.	1876-'77.	1877-'78.
Interest on bonds	$135,315 50	$165,232 00
Net expense of expressage, discount, &c.	72 50	55 23
Interest on "Obligations"	53,733 39	67,270 49
Expense pay'g inter't on "Obligations"	1,330 69	*3,772 37
Disc't on "Obligations" sold to pay int'st	2,250 00	
	$192,702 08	$236,330 09
Increase of int'st &c. for present year	43,628 01	

The Cost of the Public Schools.

One of my predecessors declared in his annual report that the Trust Funds for educational purposes are a part of the public debt. It is not needful to discuss this question at this time. It is necessary, however, to an intelligent administration of the government that the present sums of these funds should be kept in mind, as well as the interest to be paid on them the coming year. The following is the exhibit:

	AMOUNT.	RATE.	INTEREST.
16th Section Fund	$1,749,819 45	6 per cent.	$104,989 16
Valueless 16th Sec. Fund	97,091 21	6 per cent.	5,825 47
Surplus Revenue Fund	669,086 80	4 per cent.	26,763 47
			$137,578 10
To these is added a special appropriation of			130,000 00
Balance due from this scholastic year			511 79
Total for schools			$268,089 89

The sum of $268,089 89 is therefore the amount to be set apart

* This item is swollen by an arrearage for the previous year.

by the State for the maintenance of the public schools for the tax year ensuing. The sum of $2,653 87 has been received at the Treasury during the present year from the sale of Sixteenth Section lands, and is embraced in the principal of that fund as above.

The estimate of interest, and expense incident to its payment, for the ensuing year, is $250,000, or more by the sum of $13,669 91 than even the large increase of this year.

An Honorable Record.

Thus far the interest on the adjusted debt has been met promptly, and no cause of dissatisfaction has arisen among those who have their substance invested in our present securities. This fact is honorable to the people of the State, creditable to the present administration, and to those who have made laws within its term; and the lesson and example of commercial honor which it lays down can not be lost.

The "Obligations."

Observation is called to the fact that the interest on the State obligations this year is $67,270 49, and the expense of paying the same is $3,772 37; giving a total of $71,042 86. Allowing for the arrearage of expense, which unduly swelled that item, it is still shown that this year the State has paid an amount equal to seven per cent. on the whole issue of these obligations. All these securities are now hoarded as an investment, and are in no sense a circulating medium, and they are thus held almost exclusively by citizens living within the State. The fact is also apparent that for the coming year nearly the full maximum of interest will be paid on them; which sum, with the expense of paying it, will reach to nearly if not quite $80,000, or 8 per cent. Then, they are exempt from taxation, and, being held in the State, the amount of taxes on property thus withdrawn from taxation, by State, county, and town, must be added to the high rate of interest that is paid on them; not to speak of the sum of $1,000,000 of capital lying idle, which would be placed in active industries and enterprises if bonds of longer time, and less rate of interest, were substituted for these "Obligations," and sent into foreign markets. These facts will probably cause the general assembly to inquire if some legislation might or might not be advantageously had with reference to this class of the State's indebtedness.

PART III.—RESOURCES.

THE ASSESSMENT FOR THE NEW YEAR.

Abstracts of assessment from four of the counties are not yet received. Delay is explained in some cases by the failure to get the assessment of the property of railway companies in time; and this failure was caused by the successful attack of one of the companies on the act (No. 3) of 9 February 1877, (Section 383 of the Code,) which was meant to declare the manner in which the property of such companies should be assessed. The following table will show the assessments for the ensuing tax year, as well as those for the year 1876-'77 and the year now about to close, and which exhibit will enable the general assembly to arrive at some conclusion as to the valuations of property on which they are to fix the rate of the levy for the next two years. Counties in which the assessment of railway property is not embraced in the abstract are marked with an asterisk (*), and the assessment is added:

COUNTIES.	1876-'77. Tax on Property.	1877-'78. Tax on Property.	1878-'79. Tax on Property.
Autauga	$ 11,179 11	$ 10,242 74	$ 9,636 62
Baldwin	6,574 96	5,815 49	7,312 17
Barbour	21,773 36	20,355 21	*16,860 09
Bibb	5,638 24	5,218 35	*5,287 52
Blount	8.477 31	6,940 82	*7,591 22
Bullock	19,417 88	19,719 02	*19,606 32
Butler	13,613 73	12,553 45	*6,811 91
Calhoun	15,436 13	14,350 93	*12,697 65
Chambers	13,054 53	11,950 60	*10,005 78
Cherokee	11,109 07	9,891 48	*10,514 00
Chilton	5,172 02	6,167 91	*5,823 44
Choctaw	8,097 81	7,604 81	6,773 02
Clarke	6,332 96	6,567 74	6,352 52
Clay	5,514 16	4,686 37	4,452 65
Cleburne	4,947 71	3,527 21	3,764 64
Coffee	2,828 48	2,355 91	2,251 48
Colbert	14,447 79	13,248 10	*13,893 06
Conecuh	5,696 36	5,004 62	*4,505 96
Coosa	7,447 68	6,605 11	6,098 58
Covington	1,700 45	1,720 36	1,275 73
Crenshaw	4,620 67	4,056 59	3,838 95
Cullman	New County	3,052 60	*2,904 77
Dale	6,311 68	5,316 15	.....
Dallas	52,662 08	46,437 59	*40,962 14
DeKalb	5,303 48	4,637 18	.....
Elmore	10,847 80	9,589 42	*9,498 77
Escambia	4,508 28	4,723 40	4,634 92
Etowa	9,075 37	8,241 33	8,821 58
Fayette	5,275 78	4,667 67	4,216 67

Counties.	1876-'77. Tax on Property.	1877-'78. Tax on Property.	1878-'79. Tax on Property.
Franklin	5,938 21	5,370 52	5,228 63
Geneva	1,695 85	1,454 72	1,520 00
Greene	16,545 54	14,817 71	14,688 96
Hale	18,365 33	16,196 22	16,535 64
Henry	8,569 38	7,174 35	7,115 69
Jackson	18,972 75	18,229 55	*17,999 26
Jefferson	22,154 81	17,371 07	16,182 57
Lamar	5,274 60	4,685 70	4,420 88
Lauderdale	17,631 86	15,528 36	.....
Limestone	22,561 49	18,416 12	17,995 42
Lawrence	17,321 94	16,401 83	16,374 92
Lee	19,051 92	17,998 00	15,478 80
Lowndes	21,259 32	21,325 21	20,781 92
Macon	12,673 24	11,525 49	*10,019 44
Madison	49,072 41	40,688 63	*39,233 12
Marengo	19,370 70	17,636 22	*16,793 85
Marion	3,228 84	2,514 06	.....
Marshall	8,135 53	7,086 61	7,085 59
Mobile	154,107 53	167,175 40	*132,488 92
Monroe	7,564 22	6,519 30	6,075 61
Montgomery	72,787 26	106,124 37	*62,489 57
Morgan	13,787 63	11,681 21	11,702 21
Perry	21,266 82	17,718 98	17,758 83
Pickens	11,195 17	10,683 98	8,810 92
Pike	11,282 05	10,955 23	*9,636 22
Randolph	5,420 27	4,128 11	3,568 96
Russell	14,884 02	13,889 92	*12,441 58
Shelby	10,611 35	10,767 79	10,413 72
St. Clair	7,976 49	7,301 81	6,567 53
Sumter	21,879 51	20,905 12	18,852 60
Talladega	22,187 01	19,916 21	19,983 79
Tallapoosa	13,069 46	11,605 68	*10,455 28
Tuskaloosa	22,145 78	19,613 77	*16,924 47
Walker	5,145 06	3,977 82	3,711 04
Washington	4,387 74	3,705 09	*4,148 68
Wilcox	20,359 73	18,126 15	*17,347 93
Winston	1,576 74	857 99	736 39

The rate of the levy for 1877-'78 and 1878-'79 is seven mills; for 1876-'77 it was seven and a half mills. The decrease shown by the abstracts for the coming year is much to be regretted, and are really surprising under the circumstances, for there has been no depreciation of property in most parts of the State within the past twelve months, but the contrary is generally believed. In the table above, Mobile and Montgomery show very large diminutions in consequence of extraordinary assessments for former years embraced in the returns of those counties for 1877-'78. Of the 62 counties, here tabulated, 50 show losses to the State, and 24 of these range from $500 up into the thousands. Supplemental and collector's assessments may bring up these counties considerably,

but I fear that they will not equal the assessment total of the present tax year.

Unadjusted Balances.

The statements of accounts with tax collectors, embraced in Exhibit VII, show debits due the State which if aggregated would be seen to be respectable in amount. Earnest effort has been made to have full settlement in every case, but the only partial success so far leads to the conclusion that more stringent and positive legislation is needed on this subject. A flaw in the present laws, lately discovered, renders the State's remedy against officers in default unusually difficult of enforcement, but the general assembly can and will no doubt promptly amend the statute. However, under the existing laws and remedies, even if the latter be perfected, there will always be failures on the part of collectors to settle in full at the time required, and these failures will cause more or less loss to the State.

Balances Heretofore Mentioned.

In the last annual report of this department a summary was given of the indebtedness to the State of collectors in office, collectors out of office, and judges of probate. The result of certain corrections, based on the investigation of vouchers &c. of former years, also mentioned, were of course mostly included therein, as the State has balances outstanding on the books of this department against no other persons. The progress made in settling this indebtedness is equal to expectation, as time is required, and the result of suits and returns on judgments in certain cases must be awaited. The amount of these balances have also been very considerably reduced during the year by lands bid in for the State, school warrants paid for the State and filed here, &c.; while a moderately large per cent. of cash—about $45,000*—has been already collected. Many of these balances are brought forward on the accounts given for the present year.

PART IV.—"PLANS" AND "VIEWS."

Term of the Collector.

In my report of a year ago I urged that the term of the collectors of taxes be made to begin with the fiscal year, the first day of

* The amount certified at the Treasury as taxes of former years is $37,058.20, but the reports of collectors which were not so certified will add $5,973 96, and their unspecified payments on balances brought forward will increase the amount to at least $45,000.

October. As they are now elected in August, there is no obstacle to this plan. I repeat that if this is done much confusion and trouble, which sometimes ends in suits in the courts between the parties, would be avoided. I renew the suggestion.

Uniting Offices.

I also took occasion in my last report to ask the repeal of all laws which unite in a single person the offices of tax assessor and tax collector. This change is so necessary that no one with the faintest idea of the relative duties of the two offices will need to hear any plea in its behalf. Nor should the office of collector be held by the person who holds that of sheriff, as this leads to embarrassment and delay when suit is brought against a person as collector who holds the two offices.

The Courts of Commissioners.

My report then further represented that the powers of the courts of county commissioners in connection with the revenue are not so clearly defined as they should be. Some of these courts proceed to equalize the valuations of property; others do not because they consider that such authority is not given to them; and certainly the law as it now stands is contradictory and liable to misconstruction. A more serious evil arises from the disposition on the part of some of the courts of commissioners to decide as to the liability of property to taxation, when the law expressly authorizes the attorney general to "decide all questions which arise as to the true construction" of the revenue laws, and restricts the commissioners to a correction of valuations, and to the revision of the facts of an assessment. I here renew my suggestion in this latter case that the courts of commissioners be restrained from dismissing any article listed by the assessor, or from deciding any question affecting the liability of property to taxation.

"Solvent Credits or Credits of Value."

The assessment law of the last legislature, now embraced in Sections 363, 364, 365, 366, and 367 of the Code, has been advantageous to the State, as tax-payers have become, by reason of its provisions, more careful in returning their property. There is still, however, much difficulty in arriving at the true value of "solvent credits or credits of value," as owners are often at a loss to know how to list this kind of property. In Virginia the law aids the tax-payer in this matter by devolving the duty of valuing such

property on the assessor (or commissioner as he is called there), as follows:

"The commissioner shall require each person *** to exhibit and make oath to a list of all bonds, notes, and other evidences of debt, due and payable to such persons, in excess of $100, (the amounts of such bonds, notes, and other evidences of debt, under $100 each, to be given in under oath, in the aggregate), the solvency of which, in cases of doubt, as well as the value thereof, shall be determined by the said commissioner," &c.

"Escaped Taxes."

Section 413 of the Code of 1876 has lost its force by a recent decision of the State supreme court. Legislation is now needed to repair the injury suffered by the revenue service of the State by the flaw in the statute as shown in the said decision. The section should be so amended as to authorize and require the tax collector to assess every person who and all property which has escaped taxation.

A Penalty on the Wrong Side.

The tax collector is allowed (Section 424 of the Code) "on the amount of taxes by him assessed ten per cent." Tax assessors are allowed (Section 401) "upon the amount of taxes assessed upon property which has escaped taxation, in assessments for the previous years, ten per cent." This ten per cent. in each case is paid by the State. The State thus places a penalty on itself because the tax-payer has failed to obey the requirements of the law in the listing of his property. It is very evident that an amendment is needed to these sections whereby the State will not be made to suffer.

"Lands Bid In" by the State.

The general assembly may see fit to take some action with reference to the lands bid in for delinquent taxes by the State. These were set down, in a special report made by me to the upper house in January 1877, at a fraction less than four and a half million acres, bought in within the then past ten years, though it must be understood that much of this was sold more than one time. In one county, for the taxes of 1873, about 197,000 acres, or nearly one-third of the area of the county, was bid in for taxes by the State. The following table will afford a clearer view of the extent of this drain on the resources of the State, as it shows the credit given to collectors for the amount of the State's taxes on "Lands bid in," and the tax year for which they were sold.

Counties.	1873.	1874.	1875.	1876.	1877.
Autauga	$.....	$ 128 17	$ 119 92	$ 111 91	$ 39 42
Chilton	.....	998 19	21 16	.....	.....
Baldwin	299 85	.....	.....	.....	.....
Barbour	1,931 21	2,372 95	1,150 07	168 66	196 36
Bibb	9 54	359 17	68 42	7 27	None.
Blount	3 35	.....	.....	.....	37 30
Bullock	2,281 47	1,428 63	1,468 04	903 80	428 30
Butler	130 81	190 27	147 25	162 92	84 65
Calhoun	.....	23 64	391 88	19 50	26 44
Chambers	601 68	833 60	716 00	153 91	.....
Cherokee	.....	.....	35 56	8 65	None.
Choctaw	1,211 86	265 44	.....	.....	26 27
Clarke	200 32	59 65	.....	.....	.....
Clay	31 81	213 70	.....	136 95	.....
Cleburne	.....	42 48	6 97	.....	159 90
Coffee	63 94	183 48	278 82	83 21	113 83
Colbert	79 38	144 22	671 95	260 52	130 88
Conecuh	10 35	44 95	81 13	125 28	51 03
Coosa	.....	472 50	196 02	44 39	4 89
Covington	45 70	404 44	795 64	30 09	.....
Crenshaw	170 68	70 03	137 01	73 09	71 66
Cullman		New	county.		26 35
Dale	58 71	.....	54	36 00	17 81
Dallas	17,673 23	3,397 80	3,966 45	2,625 02	1,151 06
DeKalb	.....	.....	.....	.....	.....
Elmore	.....	414 94	281 03	198 12	.....
Escambia	157 25	365 80	113 98	.....	.....
Etowah	.....	176 33	201 84	32 56	.....
Fayette	.....	.....	28 80	103 45	21 98
Franklin	58 58	117 01	31 39	.....	.....
Greene	422 70	577 14	114 38	200 23	26 90
Geneva	.....	27 75	7 79	11 52	None.
Hale	3,984 31	2,528 07	993 99	243 29	84 43
Henry	.....	121 95	211 83	151 10	27 46
Jackson	151 89	122 12	98 44	.....	62 04
Jefferson	.....	437 00	13 04	146 59	.....
Lamar	.....	.....	21 70	.....	60 60
Lauderdale	.....	.....	374 25	88 91	.....
Limestone	11 18	6 16	206 11	29 20	18 12
Lawrence	.....	51 11	9 06	.....	.....
Lee	1,160 99	1,082 34	907 10	397 60	289 83
Lowndes	2,664 00	2,216 81	2,106 73	1,385 50	668 26
Macon	2,922 47	4,737 39	2,130 16	1,275 77	948 50
Madison	292 59	2,098 18	1,865 54	1,224 32	765 71
Marengo	741 75	181 00	1,326 28	.....	.....
Marion	.....	.....	18 76	.....	.....
Marshall	9 77	2 58	.....	3 50	.....
Mobile	16,890 15	16,890 16	17,389 75	.....	.....
Monroe	39 88	19 44	138 77	47 34	6 85
Montgomery	4,643 00	10,480 71	7,196 88	3,771 67	1,399 58
Morgan	.....	.....	80 92	.....	.....
Perry	4,853 73	2,067 68	329 47	152 83	609 90
Pickens	1,291 57	54 85	10 67	.....	60 32
Pike	578 31	322 54	381 12	152 34	138 19
Randolph	389 77	1,150 00	338 75	393 35	148 00
Russell	412 26	382 80	1,224 33	993 90	1,100 48
Shelby	28 14	.....	.....	.....	.....
St. Clair	80 92	60 10	11 00	94 57	45 86
Sumter	127 08	1,113 73	197 58	154 17	.....
Talladega	464 50	549 18	385 86	1,012 91	121 69

Counties.	1873.	1874.	1875.	1876.	1877.
Tallapoosa	311 57	83 25	192 79	222 27	137 17
Tuskaloosa	77 04	390 38	48 06	24 85	47 27
Walker	.....	.....	.....	.....	50 50
Washington	213 06	874 44	.....	.....	109 78
Wilcox	321 12	.....	120 32	167 71	28 46

At the time of making the report on this subject to the senate I estimated from the records of this department that within ten years about 300,000 acres of this land had been redeemed through the probate judges or transferred by the state auditor. The money received from this source will, however, afford a better view of the movement towards clearing the lands sold of the State's title to them, though it must be stated that the interest, penalties, and costs are included with the amount of the taxes in these receipts:

	1873	1874	1875	1876	1877
Redeem'd thro' probate judges	$4,011.86	$6,782.41	$9,177.26	$9,998.36	$7,560.10
Transferred by State auditor		31.79	2,197.35	2,324.91	5,348.65
Fees on transfers*				134.00	210.00
	$ 4,011.86	6,814.20	11,374.61	12,457.27	13,118.75

It will be observed, in the first of these tables, that there is a marked decrease in the amount of these sales for 1877. This is due very largely to the act of the last general assembly, now embraced in Section 465 of the Code, and following sections, and which requires the lands of delinquent tax-payers to be condemned before sale by a decree of the probate court. This law has already had the effect of saving hundreds of dollars to the State.

It is also seen, in the second table, that the redemptions and transfers of these lands have for three years past been an item of some consequence to the State, amounting within that time to $36,950.63. The prospect is that, if there be no legislation on this subject, the amount of this source of revenue will gradually increase, for, as these lands are bought and sold in private transactions, the necessity of clearing off every cloud on the title to them will lead to a redemption or the securing of a transfer. Besides, the ease with which such release is secured, and the manner of it, are not as widely known among the people as they should be.

* The fees of the State auditor are required to be paid to the State since November 1876.

There is one singular feature of the law which demands attention. Section 450 of the Code says "nor shall lands bid in by the collector in the name of the State after the day of sale be thereafter assessed until the same are redeemed." It is said that persons are known to have allowed their lands to sell to the State in order to get the benefit of this provision, or that they often refuse to redeem because, having grounds for believing the State's title defective, they thus hope to rid themselves of taxation. It is true that Section 454 of the Code requires persons who redeem to pay "all taxes on such lands which have accrued subsequently to the sale;" but it is certain that if the State has a sound title to these lands no taxes can accrue while they are held under it. This being the case, the necessity for legislation on this subject is absolute, as the revenues of the State can not be in a very healthful condition if large tracts of lands are year after year exempted from taxation because they are held in its name. The way to prevent this exemption is to provide that a penalty of 100 per cent shall be added for each twelve months which elapse before redemption from the State, for this would be simply providing for the successive taxes that should accrue.

Some action may be taken by the general assembly at its ensuing sitting on the subject of these lands. As those who have paid taxes promptly would complain if anything less than the tax on these lands was collected, if any legislation is had I would suggest, as a measure of relief to the persons who have suffered their property to get into this condition, that all the costs and penalties which have accrued on these lands be remitted, and that the tax collector, or some special collector, be required to secure only the amount of tax which were assessed for the years for which they were sold. As these sales are matters of record in this department, and in the offices of the several probate judges, there could be no hindrance to a knowledge of the facts necessary for the collector's action.

PART V.—INSURANCE.

The views expressed on the subject of Insurance in my last annual report are unchanged. I bring them forward entire the better to draw the attention of the general assembly to the neglected condition of this field of legislation.

Crudeness of the Laws.

"The statutes which relate to insurance give to this department a species of supervision over the subject. They show a want of harmony, and are no doubt the outgrowth of the rivalry between the "home" and the "foreign" companies, or companies chartered by the State and those chartered by other States and nations. If these laws are designed to raise revenue only, they fail to require a bonus of the life and accident companies, while they exact it of fire and marine companies, and that too without any apparent reason for the discrimination; and they make the fees (which are now revenue to the State) dependent on the fact whether the State from which the company comes requires fees of companies entering that State, when they should be well defined. If, on the other hand, these laws are meant to protect policy holders, they fail to require "home" companies to report their condition, at any time, to any one, as "foreign" companies are required to do; and they only allow the auditor to stop the operation of a foreign company on the knowledge of facts (the reduction of the assets of a company*) which he has no means of ascertaining.

Suggestions of Amendment.

"The course of legislation on insurance should be more smooth. If it be desired to raise revenue thereby, the present statutes are defective and inadequate. (1). Life and accident foreign companies should pay a bonus as well as fire and marine companies. (2). As many more companies enter the State than there are "home" companies entering other States, the retaliatory laws should be repealed as to fees, and a fixed but moderate fee be required for every agent. (3). As some companies are driven from the State by the large license, or bonus, certain of the larger towns require of them, these town corporations should be limited in their exactions to a reasonable sum.

"On the other hand, if it be designed to protect the people of the State from imposition as to insurance, the present statutes are in a great measure impotent. (1). It would be more thorough to establish an insurance bureau, dependent on its fees. (2). The officer in charge of it should be required to publish a report at

* Section 4 of "An act to regulate the business of fire, inland, and marine iusnrance companies of other States and countries doing business in Alabama," approved 8th March 1875.

least once a year. (3.) Every company doing business in the State should be required to furnish the supervising officer with a sworn exhibit of their condition at least once a year. (4.) On any reliable report of the unsafe condition of a company, the supervising officer should be empowered to suspend the agents for a limited time from receiving any business till a satisfactory investigation can be had.

But, whether the end sought be an increase of revenue or the security of policy holders, it is certain that the insurance laws are in sore need of revision to make them more clear and definite, and I respectfully call your Excellency's attention to them.

Exhibit of Companies.

Exhibit X is the report of the condition of certain companies made to this department in pursuance of the laws.

All of which remarks, with the accompanying Exhibits, is respectfully submitted.

W. BREWER,
State Auditor.

EXHIBITS.

I.

ESTIMATED RECEIPTS AND DISBURSEMENTS FOR FISCAL YEAR ENDING SEPTEMBER 30TH, 1879.

II.

GENERAL STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR FISCAL YEAR ENDING SEPTEMBER 30TH, 1878.

III.

DETAILED STATEMENT OF DISBURSEMENTS.

IV.

THE DEBT STATEMENT.

V.

RAIL ROADS.

VI.

SIXTEENTH SECTION FUND.

VII.

ACCOUNT WITH TAX COLLECTORS.

VIII.

STATEMENT OF FUNDS RECEIVED.

IX.

TOTAL TAXABLE PROPERTY BY ITEMS.

X.

INSURANCE.

EXHIBIT I,

Showing the estimated Receipts and Disbursements for the fiscal year ending 30th September, 1879.

RECEIPTS.	
1. From General Taxes (including amounts paid by collectors on school warrants in the counties)	$ 805,000 00
2. From Licenses	70,000 00
3. From all other sources	45,000 00
	$ 920,000 00
DISBURSEMENTS.	
To State Officers*	$ 10,200 00
" Secretaries and Clerks State departments	10,200 00
" Justices of the Supreme Court	12,000 00
" Officers of the Supreme Court	5,600 00
" Keeper, Watchmen, Messenger and Servants of the Capitol	3,450 00
" Judges of the Circuit Courts	36,000 00
" Chancellors	15,000 00
" Commissioners to examine State offices	450 00
For Contingent Expenses	3,500 00
" Stationery, Fuel, and Lights	2,750 00
" Printing	10,000 00
" Interest on Agricultural and Mechanical College bonds	20,280 00
" the Hospital for the Insane†	65,000 00
" Interest on the University Fund	24,000 00
" the Asylum for the Deaf and Dumb and Blind	18,000 00
" Geological Surveys	700 00
" the Public Schools (including amounts paid by collectors on school warrants in the counties)	268,101 89
" Interest and expenses on the Funded Debt	250,000 00
" Expenses of the Penitentiary	9,000 00
" Feeding Prisoners	60,000 00
" Conveying Convicts to Penitentiary	12,500 00
" Sheriffs' Fees in Criminal Cases	10,000 00
" Arrest of Absconding Felons and Removal of Prisoners	10,000 00
" Pay of Members, Officers, &c., of General Assembly	40,000 00
" Miscellaneous Items and Special Appropriations	23,268 11
Total	$ 920,000 00

*Salaries of Superintendent of Education and his Clerks are included in the School Fund from which they are payable.

†As the Hospital for the Insane is entitled to draw for five quarters by the last day of the tax year, this item may be increased by the sum of about $17,000.

EXHIBIT II,

Showing the aggregate Receipts and Disbursements during the fiscal year ending September 30, 1878, as shown by the records of the Auditor's Office.

RECEIPTS.

From General Taxes	$ 593,499 34
Licenses	74,063 51
State Penitentiary	16,000 00
Insurance Companies	4,311 52
Sale of State Stamps	5,495 00
Express Companies	2,000 00
Sixteenth Section Fund	2,653 87
Redemption of Lands	12,908 75
Bank Taxes	3,325 00
Fees of Secretary of State	1,130 00
Auditor of State	594 00
Sale of Codes	1,372 00
Acts	14 00
Reports	35 00
Discount on Exchange	342 50
Collection of Insolvent Taxes	390 87
Over-payment of License Refunded	93 00
Total	$ 718,228 36

DISBURSEMENTS.

For salary of Governor	$ 3,000 00
Secretary of State	1,950 00
State Auditor	2,250 00
Treasurer	2,100 00
Attorney-General	1,500 00
Supreme Court Reporter	2,166 66
Marshal and Librarian	2,000 00
Keeper of Capitol	150 00
Justices of Supreme Court	12,333 33
Judges of Circuit Court	37,250 00
Chancellors	15,500 00
Secretaries to the Governor	2,700 00
Clerk to the Secretary of State	1,625 00
in Auditor's office	1,500 00
Treasurer's office	1,500 00
Secretary to Chief Justice	1,530 00
Temporary Clerks	4,170 41
Secretary to Board of Assessment	100 00
Watchmen at Capitol	1,800 00
Servants at Capitol	1,130 00
Messenger to Executive Department	300 00
Insurance on the capitol	700 00
Repairs on the capitol	161 75
Commissioners to Examine State Offices	432 00
Destroyed County Records replaced	750 00
Preservation of Fuel	19 50
Fuel and Lights	1,070 48
Contingent Expenses	2,387 89
Interest on University Fund	24,000 00
Interest on Agricultural and Mechanical College Fund	22,780 00
Insane Asylum	64,428 00
Deaf and Dumb and Blind Institute	22,500 00

EXHIBIT II—CONTINUED.

DISBURSEMENTS—Continued.	
Claims against Alabama Penitentiary (old)	400 00
Salary of Officers Alabama Penitentiary	5,464 67
Inspectors Alabama Penitentiary	1,759 90
Feeding Prisoners	58,810 92
Conveying Convicts to Penitentiary	12,768 52
Sheriffs' Fees, in criminal cases	10,047 37
Removal of Prisoners	2,140 68
Arrest of Absconding Felons	8,052 50
Interest on State Obligations	67,270 49
Expense of paying interest on State Obligations	3,772 37
Interest on Bonded Debt	165,232 00
Expense of paying interest on Bonded Debt	247 73
Geological Survey	500 00
Printing and Binding New Code	14,176 00
Public Printing	1,433 21
Publishing Treasurer's Report	45 00
License Money Refunded	695 00
Educational purposes, including Salary Supt. of Education and Clerks.	44,677 45
Educational Contingent Fund	1,000 00
Stationery	387 90
Judgments v. State	138 05
Tract Books	1,066 40
Distributing Acts and Journals	255 00
Special Appropriations	50 00
Smith's Condensed Reports	3,600 00
Publishing Alabama Reports	1,845 00
Artificial Limbs for Maimed Soldiers	75 00
Over-payment of Taxes Refunded	2,106 22
Expenses adjusting Public Debt	41 50
Binding Supreme Court Records	168 00
Swamp and Overflowed Lands	6,000 00
Total	$ 648,097 23

EXHIBIT III.

Showing the amounts drawn by warrant, from this Department, upon the Treasury, for what expended, and to whom paid, during the fiscal year ending September 30th, 1878.

SALARIES OF OFFICERS.	
SALARY OF THE GOVERNOR.	
To Geo. S. Houston, from Oct. 1st, 1877, to Oct. 1st, 1878.....	$ 3,000 00
SALARY OF THE SECRETARY OF STATE.	
To Rufus K. Boyd, from Sept. 1st, 1877, to Oct. 1st, 1878.....	1,950 00
SALARY OF THE AUDITOR.	
To W. Brewer, from July 1st, 1877, to Oct. 1st, 1878.....	2,250 00
SALARY OF THE STATE TREASURER.	
To Daniel Crawford, from Oct. 1st, 1877, to Oct. 1st, 1878.....	2,100 00
SALARY OF THE ATTORNEY GENERAL.	
To J. W. A. Sanford, from Oct. 1st, 1877, to Oct. 1st, 1878	1,500 00
SALARY OF REPORTER OF SUPREME COURT.	
To Thomas G. Jones, from Sept. 1st, 1877, to Oct. 1st, 1878.....	2,166 66
SALARY OF MARSHAL AND LIBRARIAN.	
To J. M. Riggs, from Oct. 1st, 1877, to Oct. 1st, 1878.....	2,000 00
SALARIES OF SECRETARIES TO GOVERNOR.	
To I. H. Vincent, from Oct. 1st, 1877, to Oct. 1st, 1878...	1,500 00
" F. B. Clark, from Oct. 1st, 1877, to Oct. 1st, 1878.....	1,200 00
	$ 2,700 00
SALARY OF CLERK IN REVENUE DEPARTMENT.	
To C. D. Whitman, from Oct. 1st, 1877, to Oct. 1st, 1878.....	1,500 00

EXHIBIT III—CONTINUED.

SALARIES OF OFFICERS—Continued.

SALARY OF CLERK IN TREASURY DEPARTMENT.

To T. L. Gilmer, from Oct. 1st, 1877, to Oct. 1st, 1878	$ 1,500 00

PAY OF SECRETARY TO CHIEF JUSTICE.

To T. F. Mastin, from Nov. 19th, 1877, to July 31st, 1878	1,530 00

SALARY OF KEEPER OF THE CAPITOL.

To I. H. Vincent, from Oct. 1st, 1877, to Oct. 1st, 1878	150 00

PAY OF TEMPORARY CLERKS.

To W. C. Holt, Secretary of State's office, from Sept. 1st, 1877, to Oct. 1st, 1878	1,625 00
To M. Brewer, Revenue Department, from April 1st to May 11th, June, and from Sept. 6th to Oct. 1st, 1877	395 74
To C. J. Watson, Revenue Department, from Jan. 1st to July 1st, 1878.	750 00
To Thomas Baine, Revenue Department, from Sept. 19th to Oct 1st, 1878	50 00
To A. D. Crawford, Treasury Department, from 1st Oct. 1877, to 1st Oct. 1878	960 00
	$ 3,780 74

PAY OF WATCHMEN AT THE CAPITOL.

To Luke O'Bryan, from Oct. 1st, 1877, to Oct. 1st, 1878	900 00
" Louis Cardinal, from Oct. 1st, 1877, to Jan. 31st, 1878	375 00
" T. H. Molton, from March 1st to Oct. 1st, 1878	525 00
	$ 1,800 00

PAY OF MESSENGER TO THE EXECUTIVE DEPARTMENT.

To Frank Cater, from Oct. 1st, 1877, to Oct. 1st, 1878	300 00

PAY OF SERVANTS.

To Cæsar Shorter, from Oct 1st, 1877, to Oct. 1st, 1878	420 00
" Tom Shorter, from Nov. 1st, 1877, to Oct. 1st, 1878.	350 00
" John W. Allen, from Oct. 1st, 1877, to Oct. 1st, 1878	360 00
	$ 1,130 00

EXHIBIT III—CONTINUED.

SALARIES OF OFFICERS—Continued.

JUSTICES OF THE SUPREME COURT.

To R. C. Brickell, from Oct. 1st, 1877, to Oct. 1st, 1878	$ 4,000 00
" A. R. Manning, from Oct. 1st, 1877, to Oct. 1st, 1878	4,000 00
" Geo. W. Stone, from Oct. 1st, 1877, to Oct. 1st, 1878	4,000 00
	$ 12,000 00

JUDGES OF THE CIRCUIT COURT.

To James Q. Smith, from Oct. 1st, 1877, to Oct. 1st, 1878	3,000 00
" John K. Henry, from Oct. 1st, 1877, to Oct. 1st, 1878	3,000 00
" Harry T. Toulmin, from Oct. 1st, 1877, to Oct. 1st, 1878	3,000 00
" J. E. Cobb, from Sept. 1st, 1877, to Oct. 1st, 1878	3,250 00
" H. D. Clayton, from Sept. 1st, 1877, to Oct. 1st, 1878	3,250 00
" W. B. Wood, from Oct. 1st, 1877, to Oct. 1st, 1878	3,000 00
" W. L. Whitlock, from Sept. 1st, 1877, to Oct. 1st, 1878	3,250 00
" Louis Wyeth, from Sept. 1st, 1877, to Oct. 1st, 1878	3,250 00
" George H. Craig, from Sept. 1st, 1877, to Oct. 1st, 1878	3,000 00
" W. S. Mudd, from Sept. 1st, 1877, to Oct. 1st, 1878	3,000 00
" L. R. Smith, from Sept. 1st, 1877, to Oct. 1st, 1878	3,250 00
" Wm. Henderson, from Oct. 1st, 1877, to Sept. 1st, 1878	2,750 00
" A. A. Coleman, for 1862	250 00
	$ 37,250 00

CHANCELLORS' SALARIES.

To N. S. Graham, from Sept. 1st, 1877, to Oct. 1st, 1878	3,250 00
" H. C. Speake, from Sept. 1st, 1877, to Oct. 1st, 1878	3,250 00
" Chas. Turner, from Oct. 1st, 1877, to Oct. 1st, 1878	3,000 00
" A. W. Dillard, from Oct. 1st, 1877, to Oct. 1st, 1878	3,000 00
" H. Austill, from Oct. 1st, 1877, to Oct. 1st, 1878	3,000 00
	$ 15,500 00

EXHIBIT III—Continued.

1877		INSPECTORS OF ALABAMA PENITENTIARY.	
Oct.	3	To A. T. Goodwyn	$ 72 15
	12	J. M. Bradford	11 10
	16	J. H. Judkins	43 55
Nov.	1	A. T. Goodwyn	98 45
	3	J. H. Judkins	30 00
Dec.	10	J. H. Judkins	28 00
	15	J. H. Judkins	42 35
	22	A. T. Goodwyn	98 70
	31	J. M. Bradford	50 00
1878			
Jan.	1	A. T. Goodwyn	50 00
	22	J. H. Judkins	50 00
	22	J. M. Bradford	10 00
	31	A. T. Goodwyn	89 75
Feb.	4	A. T. Goodwyn	57 60
	12	J. H. Judkins	90 35
March	5	A. T. Goodwyn	70 50
	11	J. H. Judkins	46 40
	25	J. H. Judkins	42 30
	30	J. M. Bradford	50 00
	30	J. H. Judkins	50 00
April	2	A. T. Goodwyn	50 00
	6	A. T. Goodwyn	60 10
	30	J. M. Bradford	6 50
May	3	J. H. Judkins	49 55
	29	J. H. Judkins	22 45
June	29	J. M. Bradford	50 00
	29	J. H. Judkins	50 00
July	6	J. H. Judkins	69 95
	6	A. T. Goodwyn	68 00
	9	A. T. Goodwyn	50 00
	11	J. H. Judkins	34 60
	16	J. H. Judkins	40 40
	24	A. T. Goodwyn	51 75
Aug.	12	J. M. Bradford	14 90
Sept.	3	J. H. Judkins	10 50
	30	A. T. Goodwyn	50 00
			$ 1,759 90

SALARY OF OFFICERS OF THE PENITENTIARY.

1877			
Dec.	31	John G. Bass	$ 500 00
		T. L. Greene	250 00
		M. H. Bass	175 00
		E. Mason	125 00
		J. O. Keener	75 00
		L. H. Bass	75 00
		Seaborn Carleton	62 50
		Jack Chapman	62 50
		J. W. Gibson	62 50
		J. D. Hutcheson	62 50
		V. Hayley	62 50
		A. Carleton	62 50
		L. Long	62 50
		J. A. Kidd	62 50
		R. T. McDonald	62 50
		J. M. Boddie	56 93

EXHIHIT III—Continued.

1877	Salary of Officers of the Penitentiary—Continued.	
Dec. 31	To J. T. Laughter	$ 53 46
	P. J. Rodgers	43 04
	F. B. Rolison	43 04
	W. B. Fisher	62 50
April 1	John G. Bass	500 00
	T. L. Greene	250 00
	M. B. Bass	175 00
	M. N. Crawford	125 00
	Harry Stearns	75 00
	L. H. Bass	75 00
1878		
Mar. 30	Seaborn Carleton	62 50
	J. W. Gibson	62 50
	Jack Chapman	62 50
	A. Carleton	62 50
	J. D. Hutcheson	62 50
	V. Hayley	62 50
	R. T. McDonald	41 75
	L. Long	41 75
	P. J. Rodgers	41 75
	J. T. Laughter	38 15
	G. W. Rolison	38 15
	B. T. Rolison	31 25
	W. B. Fisher	31 25
	J. M. Boddie	29 15
June 29	J. G. Bass	500 00
	T. L. Greene	250 00
	M. B. Bass	175 00
	McN. Crawford	125 00
	L. H. Bass	75 00
	Harry Stearns	75 00
	V. Hayley	62 50
	Jack Chapman	62 50
	J. W. Gibson	62 50
	J. D. Hutcheson	62 50
	Archie Carleton	62 50
	Seaborn Carleton	62 50
	Total	$ 5,464 67

EXHIBIT III—CONTINUED.

1877.		DETAILED STATEMENT OF WARRANTS DRAWN ON CONTINGENT FUND.	
Nov.	9	To J. S. Smith, for 4 doz. patent gas burners	$ 20 00
	10	Montgomery Advertiser	10 00
		Montgomery Advertiser, publishing "proclamation"	5 00
	14	Evening Star, " "	5 00
	17	Montgomery Advertiser, " "	10 00
	23	Southern Plantation, " "	3 00
Dec.	11	J. P. Houston, taking deposition for State vs. Larkin Willis,	25 00
1878.			
Jan.	31	Arrington & Graham, as attorneys	250 00
M'rch	16	Arrington & Graham, as attorneys	250 00
May	11	Stone & Clopton, as attorneys, out of unpaid fund of D. P. Lewis	500 00
		W. L. Bragg, as attorney	100 00
	24	Bob Arrington, cleaning out houses	6 50
June	28	Thomas Williams	111 05
July	12	Thomas H. Watts, Sr., attorney	150 00
Aug.	30	Walter L. Bragg, attorney	100 00
Sept.	16	Geo. L. Werth, 1 bbl. lime	1 20
	28	Montgomery Advertizer, advertising	12 50
	30	Daniel Crawford, for express charges on packages	108 49
	30	I. H. Vincent, postage, box rent, ice, &c	720 15
		Total	$ 2,387 89

1877.		STATIONERY.	
Nov.	27	To Barrett & Brown	$ 167 80
1878.			
Jan.	31	Barrett & Brown	119 25
May	22	Barrett & Brown	42 15
Sept.	10	Montgomery Advertizer	32 50
	19	Gadsden Times	14 00
	27	Barrett & Brown	12 20
		Total	$ 387 90

1878.		GEOLOGICAL SURVEY.	
May	27	To Eugene A. Smith	500 00

EXHIBIT III—CONTINUED.

1877.		FUEL AND LIGHTS ACCOUNT.	
Oct.	3	To Montgomery Gas Light Co	$ 59 00
	13	W. & C. Roberts	5 00
	22	C. B. Ferrell	232 98
Nov.	6	Wells Bros	137 50
		Montgomery Gas Light Co	59 00
		Montgomery Gas Light Co.	69 00
1878.			
Feb.	14	Montgomery Gas Light Co	140 00
	20	H. Schwarz	3 00
March	2	Montgomery Gas Light Co	78 40
April	2	Montgomery Gas Light Co	68 00
May	6	Montgomery Gas Light Co	54 40
June	5	Montgomery Gas Light Co	40 80
July	2	Montgomery Gas Light Co	48 00
Aug.	3	Montgomery Gas Light Co	36 40
Sept.	3	Montgomery Gas Light Co	34 00
	28	Montgomery Advertiser	5 00
		Total	$ 1,070 48

1877.		PRESERVATION OF FUEL.	
Nov.	3	To Tom Shorter	$ 19 50

1877.		REPAIRS ON THE CAPITOL.	
Oct.	27	To Adam Bradford	$ 15 85
Dec.	22	G. C. Doud	25 75
1878.			
Jan.	31	Chas. C. Glass	4 20
		John H. Banks	1 00
Feb.	21	Zip Morell	3 60
	28	J. R. Wing	1 00
Mch	25	O. G. Robinson & Co	80 00
April	16	Aug. Ohlander & Son	3 50
	20	James Hall	14 00
May	24	J. R. Wing	2 25
July	25	J. R. Wing	1 00
Aug.	8	Sam Faulkner	7 20
	17	Cæsar Shorter	2 40
		Total	$ 161 75

EXHIBIT III—Continued.

1877.		LICENSE MONEY REFUNDED.	
Oct.	4	To Joshua Yon	$ 25 00
	10	L. W. Harmon	25 00
Nov.	2	Faulk & Faulk	25 00
	6	Jesse B. Edwards	10 00
	13	W. H. Simmons, T. C. Elliott *et al.*	130 00
	21	W. J. Riley	5 00
		David Bullock	5 00
	26	A. J. Reese	10 00
	28	Joseph Lloyd	10 00
Dec.	12	Putnam & Simpson	20 00
		J. D. McKinley & Co	20 00
	28	James M. Lee	25 00
1878.			
Jan.	5	Gooden, Scott & Bowling	10 00
	11	Thomas Phillips & Co	10 00
		T. P. Wood & Co	10 00
Feb.	1	F. M. Stone	25 00
	5	W. M. Brooks	10 00
		T. B. Roy	10 00
		John Haralson	10 00
		S. J. Bolling	10 00
		John Bolling	10 00
		John Gamble	10 00
March	9	J. W. Lapsley	10 00
		W. R. Nelson	10 00
		John T. Morgan	10 00
	20	John W. Kennedy	10 00
	27	Woodruff Bros	20 00
April	26	Thweatt & Bro	25 00
		J. W. Efurd & Co	25 00
		J. W. Reed	25 00
		Wm. Taylor	25 00
		G. W. Harrison & Co	25 00
	30	J. A. Rindge	25 00
May	30	L. S. Banks	10 00
June	11	Scott & Co	10 00
July	10	J. W. Portis	10 00
		W. M. Mobley	10 00
		T. J. Bettis	10 00
Sept.	5	T. P. Sayre	10 00
		Total	$ 695 00

EXHIBIT III—CONTINUED.

		FEEDING PRISONERS.	
1877			
Oct.	1	To A. A. Walden, Fayette county	$ 8 00
		J. E. Bruner, Lowndes county	122 80
	2	D. T. Parker, Mobile county	1,773 60
	3	B. M. Burns, Monroe county	98 40
		A. A. Scott, Lee county	96 30
		George R. Mason, Dallas county	278 40
		J. R. Dillard, Bullock county	119 10
		A. O. Stewart, Calhoun county	158 20
	4	M. McMillan Escambia county	202 40
		J. F. Warwick, Talladega county	519 60
		J. N. Blanton, Pickens county	684 00
	5	Thomas Bragg, Wilcox county	308 40
	16	Jere Munn, Perry county	146 40
		F. A. Nelson, Shelby county	308 40
	19	W. A. Moseley, Washington county	76 40
		W. A. Moseley, Washington county	4 00
		Ezekiel Couch, Marshall county	27 20
	24	J. W. Scarborough, Pike county	282 80
	25	R. H. Hagood, Jefferson county	326 80
		J. F. Alexander, Colbert county	102 80
	31	J. M. Holley, Tallapoosa county	17 20
Nov.	1	E. Barker, Elmore county	122 40
		H. B. Perry, Russell county	247 20
		J. E. Pond, Coosa county	179 20
	2	B. M. Burns, Monroe county	73 60
	2	S. H. McMahon, Jackson county	216 00
	3	Jere Munn, Perry county	118 00
	6	J. R. Dillard, Bullock county	116 40
	6	W. P. Hall, Greene county	169 60
		E. M. Burton, Tuscaloosa county	816 40
	7	James M. Curry, Marengo county	333 20
	10	D. W. Mitchell, Sumter county	412 80
		George R. Mason, Dallas county	412 50
		David Churchwell, Coffee county	33 30
		B. H. Booth, Autauga county	267 60
	12	C. F. James, Bibb county	16 00
1878			
Nov.	12	C. F. James, Bibb county	12 40
		W. M. Flowers, Butler county	104 00
	13	John N. Murphy, Montgomery county	296 40
	14	Wm. Woodwood, Choctaw county	120 00
		B. F. Hart, Barbour county	831 60
		D. T. Parker, Mobile county	1,283 60
		J. A. Tillman, Limestone county	501 60
	15	G. D. Shelton, Blount county	34 80
		J. E. Bruner, Lowndes county	265 20
	16	Robert E. Murphy, Madison county	418 80
		John Angle, Conecuh county	66 80
		W. J. Weems, Henry county	553 20
		E. D. Poteet, Morgan county	302 00
		A. O. Stewart, Calhoun county	118 20
	19	James B. Amos, Randolph county	26 80
	20	John S. Tucker, Hale county	935 60
	21	John N. Murphy, Montgomery county	465 60
		S. G. Williamson, Cherokee county	156 40
		D. T. Parker, Mobile county	735 20
		J. A. Thompson, Covington county	106 00
	24	A. A. Scott, Lee county	69 30

EXHIBIT III—Continued.

		Feeding Prisoners—Continued.	
1877			
Nov.	26	To James R. Dillard, Bullock county	$ 124 20
		W. T. Couch, Marshall county	590 40
	27	Thomas Bragg, Wilcox county	391 20
	28	C. H. Felts, Macon county	686 40
Dec.	3	S. P. Kemp, Lamar county	18 40
		G. H. Guttery, Walker county	96 40
		James G. Alexander, Colbert county	136 40
		W. D. Bowen, Franklin county	218 00
		Needham Hughes, Dale county	81 60
	4	W. M. Flowers, Butler county	525 20
		C. T. Pollard, Montgomery county	180 60
		E. S. Cobb, Clarke county	178 00
		D. D. Yeager, Marengo county	145 20
	5	W. R. Kidd, Elmore county	54 00
	6	P. M. Frazier, DeKalb county	39 60
		W. D. Campbell, Geneva county	57 60
	7	James A. Shelton, Mobile county	241 50
		M. M. McMillan, Escambia county	135 30
	10	George R. Mason, Dallas county	547 60
	11	M. C. Gantt, Covington county	11 40
	13	W. L. Campbell, Chilton county	34 70
		L. S. Knight, Crenshaw county	63 20
	14	J. N. Watts, Monroe county	45 30
		J. C. Pritchett, Wilcox county	297 00
	17	C. F. James and C. C. Collier, Bibb county	6 60
		J. R. Hughes, Marion county	12 80
		James G. Alexander, Colbert county	140 40
		Harrison Tate, Lee county	77 70
	21	Ira D. Lucas, Marshall county	20 10
		Jacob Pepperman, Lowndes county	147 60
	29	J. F. Barganier, Butler county	374 40
1878			
Jan.	2	Charles T. Pollard, Montgomery county	288 30
		Harrison Tate, Lee county	27 00
		George R. Mason, Dallas county	584 70
	3	G. C. Thomas, Madison county	299 10
		S. S. Renfroe, Sumter county	141 60
		Jerry Munn, Perry county	46 00
	10	A. J. Phillips, Blount county	16 50
	21	R. J. McCreary, Conecuh county	31 20
	25	James A. Shelton, Mobile county	723 90
	26	W. S. White, Barbour county	222 40
	28	W. T. White, Lauderdale county	317 30
	29	D. D. Yeager, Marengo county	123 00
	30	T. J. Burgess, Etowah county	44 00
	31	J. Pepperman, Lowndes county	228 30
		J. H. Wiggins, Morgan county	187 80
		W. N. Knight, Hale county	239 40
		M. C. Gantt, Covington county	22 80
		J. T. McDaniel, Cherokee county	139 20
		J. C. Abercrombie, Macon county	128 70
Feb.	1	I. B. Feagan, Bullock county	387 00
		J. H. Wiggins, Morgan county	107 90
		E. D. Poteet, Morgan county	23 20
		George R. Mason, Dallas county	528 40
		J. W. Dunlap, Chilton county	49 20
		Ira D. Lucas, Marshall county	31 50
	2	John N. Watts, Monroe county	48 90

EXHIBIT III—CONTINUED.

		FEEDING PRISONERS—Continued.	
1878			
Feb.	2	To Harrison Tate, Lee county	$ 35 70
		Charles T. Pollard, Montgomery county	268 50
		J. C. Abercrombie, Macon county	102 90
		John N. Watts, Monroe county	53 10
		J. M. Burns, Monroe county	20 80
	4	D. Z. Goodlett, Calhoun county	67 20
		D. D. Yeager, Marengo county	156 30
		W. R. Kidd, Elmore county	87 50
	5	J. F. Barganier, Butler county	96 80
	6	J. T. Thompson, Coosa county	72 00
		J. B. Simpson, Autauga county	118 60
	7	A. J. Phillips, Blount county	17 10
		Jonn N. Helton, Escambia county	141 60
	8	James A. Shelton, Mobile county	668 10
	9	M. C. Gantt, Covington county	12 60
	12	G. H. Guttery, Walker county	97 60
	13	J. Pepperman, Lowndes county	191 70
	14	R. A. Ramsey, Dale county	98 10
	15	J. W. Dunlap, Chilton county	45 90
	19	P. J. Thrower, Crenshaw county	82 50
	28	Abner Crow, St. Clair county	60 00
		B. H. Perry, Russell county	16 40
		W. H. Alexander, Russell county	226 80
March	1	D. D. Yeager, Marengo county	166 20
		J. Pepperman, Lowndes county	74 10
		J. C. Pritchett, Wilcox county	698 50
		Charles T. Pollard, Montgomery county	302 70
		R. A. Moody, Choctaw county	120 30
	2	Harrison Tate, Lee county	33 30
		M. C. Gantt, Covington county	25 20
	4	I. B. Feagan, Bullock county	160 20
		George R. Mason, Dallas county	477 90
	6	J. W. Wigginton, Cleburne county	20 10
	7	John A. Helton, Escambia county	104 40
		J. F. Barganier, Butler county	69 00
		J. T. Reed, Jefferson county	146 10
	8	R. J. McCreary, Conecuh county	31 20
	9	Ira D. Lucas, Marshall county	33 60
	11	J. N. Watts, Monroe county	34 20
	12	W. R. Kidd, Elmore county	44 40
	13	James A. Shelton, Mobile county	686 70
		George R. Mason, Dallas county	11 40
		J. W. Dunlap, Chilton county	44 40
	16	B. Johnson, Henry county	214 20
	18	M. W. Oliver, Perry county	227 40
	19	B. H. Booth, Autauga county	12 00
		J. B. Simpson, Autauga county	156 30
	20	C. F. Carson, Lauderdale county	93 90
	21	S. H. McMahon, Jackson county	206 60
		W. M. Grider, Jackson county	123 60
	30	R. C. McNutt, DeKalb county	2 10
April	1	Charles T. Pollard, Montgomery county	377 40
		A. J. Phillips, Blount county	29 10
	2	George R. Mason, Dallas county	475 50
		J. Pepperman, Lowndes county	186 82
		J. C. Abercrombie, Macon county	161 40
	3	J. W. Dunlap, Chilton county	39 30
		S. S. Renfroe, Sumter county	114 30

EXHIBIT III—Continued.

		Feeding Prisoners—Continued.	
1878			
April	3	To John N. Watts, Monroe county	46 20
		Harrison Tate, Lee county	39 20
		I. B. Feagin, Bullock county	204 90
		D. D. Yeager, Marengo county	192 60
		M. C. Gantt, Covington county	27 90
		Polk D. Lee, Etowah county	21 30
		J. T. McDaniel, Cherokee county	134 10
		J. A. Helton, Escambia county	142 20
	4	James Gillispie, Talladega county	84 30
		W. R. Kidd, Elmore county	57 00
		Abner Crow, St. Clair county	11 40
		J N. Blanton, Pickens county	59 20
		James P. Gates, Pickens county	160 90
		John C. Pritchett, Wilcox county	222 00
		J. A. Shelton, Mobile county	768 00
		W. R. Julian, Colbert county	217 20
	10	R. M. Deshazo, Shelby county	98 10
		J. F. Barganier, Butler county	104 40
	11	D. P. Lee, Etowah county	17 70
	15	W. T. Taylor, Geneva county	13 50
		W. B. O'Bryan, Tallapoosa county	85 50
	17	J. C. Thomas, Madison county	518 40
		W. R. Petrie, Franklin county	83 40
		H. W. Burge, Clarke couniy	336 00
	18	R. A. Ramsey, Dale county	62 70
	19	F. A. Nelson, Shelby county	55 20
		R. M. Deshazo, Shelby county	60 60
		J. W. Wiggonton, Cleburne county	21 60
	22	J. T. Moore, Lawrence county	416 40
	24	A. J. Richards, Chambers county	40 20
		R. T. Moore, Chambers county	221 00
		Samuel Williamson, Sumter county	185 60
	26	D. Z. Goodlett, Calhoun county	90 60
		J. T. Reed, Jefferson county	291 60
		A. C. Hill, Greene county	344 10
	30	J. F. Warwick, Talladega county	38 80
May	1	W. S. White, Barbour county	218 40
		C. T. Pollard, Montgomery county	312 60
	2	J. B. Simpson, Autauga county	177 30
		James A. Shelton, Mobile county	680 70
		M. C. Gantt, Covington county	27 90
		George R. Mason, Dallas county	570 60
		R. J. McCreary, Conecuh county	31 80
		Jacob Pepperman, Lowndes county	169 80
	3	Peter J. Thrower, Crenshaw county	72 00
		D. D. Yeager, Marengo county	201 60
		Harrison Tate, Lee county	50 40
		W. H. Alexander, Russell county	172 80
		A. J. Phillips, Blount county	5 70
	4	J. N. Watts, Monroe county	42 60
		W. H. H. McDavid, Baldwin county	9 90
		Andrew J. Phillips, Blount county	5 70
	6	M. W. Oliver, Perry county	255 60
		J. W. Dunlap, Chilton county	24 20
	7	J. A. Helton, Escambia county	96 30
		W. R. Kidd, Elmore county	32 10
		J. F. Barganier, Butler county	134 40
	8	J. T. Thompson, Coosa county	96 00

EXHIBIT III—Continued.

		Feeding Prisoners—Continued.	
May	9	To I. B. Feagin, Bullock county	224 10
		H. H. Brown, Tuscaloosa county	340 80
		E. M. Burton, " "	16 40
	10	David Churchwell, Coffee county	57 00
		David Churchwell, " "	23 40
		J. C. Pritchett. Wilcox county	224 40
		I. D. Lucas, Marshall county	30 00
		J. C. Abercrombie, Macon county	12 30
	15	J. Pepperman, Lowndes county	$ 99 90
	16	G. D. Mingea, Limestone county	412 10
	17	W. N. Knight, Hale county	306 50
	23	H. R. Segars, Pike county	16 50
	27	Jerry Munn, Perry county	47 20
	29	D. D. Yeager, Marengo county	248 70
	30	M. C. Gantt, Covington county	40 50
		C. F. Carson, Lauderdale county	160 20
		J. B. Lollar, Walker county	4 80
		J. T. McDaniel, Cherokee county	102 60
		R. H. Hagood, Jefferson county	27 20
	31	W. S. White, Barbour county	390 90
June	3	Chas. T. Pollard, Montgomery county	331 20
		S. S. Renfroe, Sumter county	108 30
		A. J. Phillips, Blount county	9 60
		Abner Crow, St. Clair county	18 30
		John N. Watts, Monroe county	29 70
		Harrison Tate, Lee county	45 30
		Jno. A. Shelton, Mobile county	687 60
		J. H. Wiggins, Morgan county	28 80
	6	P. J. Thrower, Crenshaw county	78 60
		Geo. R. Mason, Dallas county	614 60
	7	J. C. Pritchett, Wilcox county	268 20
	8	W. R. Kidd, Elmore county	10 50
	10	J. F. Barganier, Butler county	165 60
	11	J. W. Dunlap, Chilton county	12 60
	12	J. Pepperman, Lowndes county	92 10
	12	P. D. Lee, Etowah county	39 90
	14	J. C. Abercrombie, Macon county	24 00
	21	W. P. Hall, Greene county	66 00
	24	J. W. Scarborough, Pike county	19 60
	25	Bradford Johnson. Henry county	89 10
	26	J. W. Walker, Tallapoosa county	6 00
	29	W. S. White, Barbour county	55 80
July	1	J. W. Dunlop, Chilton county	11 70
	2	Harrison Tate, Lee county	5 70
		Jas. A. Shelton, Mobile county	661 50
		R. J. McCeary, Conecuh county	41 40
		Geo. R. Mason, Dallas county	324 90
	3	J. F. Bargaineer, Butler county	157 20
		J. A. Helton, Escambia county	180 30
		D. D. Yeager, Marengo county	96 30
		J. N. Watts, Monroe county	23 10
		C. F. Carson, Lauderdale county	179 40
		Abner Crow, St Clair county	9 00
	5	J. C. Pritchett, Wilcox county	117 00
		A. J. Phillips, Blount county	15 90
		S. P. Kemp, Lamar county	8 00
		Chas. T. Pollard, Montgomery county	315 30
	6	J. Pepperman, Lowndes county	54 30

EXHIBIT III—Continued.

		Feeding Prisoners—Continued.	
	11	To W. R. Julian, Colbert county	74 70
		J. C. Thomas, Madison county	435 00
	12	W. R. Kidd, Elmore county	9 00
	16	I. B. Feagin, Bullock county	98 40
		M. W. Oliver, Perry county	289 80
	24	Peter J. Thrower, Crenshaw county	59 10
	31	J. Pepperman, Lowndes county	101 10
		R. M. Deshazo, Shelby county	32 10
Aug.	2	John C. Pritchett, Wilcox county	161 40
		Harrison Tate, Lee county	56 70
		J. N. Watts, Monroe county	42 20
		W. H. Alexander, Russell county	50 40
		James A. Shelton, Mobile, county	719 40
	3	A. J. Phillips, Blount county	42 90
		C. T. Pollard, Jr., Montgomery county	381 90
	6	J. C. Abercrombie, Macon county	92 40
		D. D. Yeager, Marengo county	146 40
		J. W. Dunlap, Chilton county	13 50
	7	I. B. Feagin, Bullock county	90 30
		S. S. Renfroe, Sumter county	100 50
	8	M. C. Gantt, Covington county	43 80
	12	J. A. Helton, Escambia county	93 90
		D. Z. Goodlett, Calhoun county	43 50
	13	J. F. Barganier, Butler county	97 50
	14	Geo. R. Mason, Dallas county	328 80
		J. M. Wilson, Winston county	5 40
	22	W. R. Kidd, Elmore county	11 10
	23	J. T. McDaniel, Cherokee county	155 70
		J. W. Walker, Tallapoosa county	30 80
		W. B. O'Brian " "	159 60
		J. T. Thompson, Coosa county	47 70
	26	Abner Crow, St. Clair county,	36 90
	31	Jacob Pepperman, Lowndes county	111 20
Sept.	3	Harrison Tate, Lee county	97 50
		John N. Watts, Monroe county	46 50
		P. J. Thrower, Crenshaw county	40 20
		Chas. T. Pollard, Montgomery county	446 70
		James A. Shelton, Mobile county	634 80
		I. D. Lucas, Marshall county	40 80
		A. J. Phillips, Blount county	53 10
		R. J. McCreary, Conecuh county	65 40
		P. D. Lee, Etowah county	53 40
	4	J. A. White, Clay county	13 10
		J. W. Dunlap, Chilton county	24 00
	5	J. Pepperman, Lowndes county	24 30
		R. A. Moody, Choctaw county	180 60
		M. C. Gantt, Covington county	27 00
	6	J. B. Simpson, Autauga county	45 00
	9	Geo. R. Mason, Dallas county	349 50
	12	M. C. Gantt, Covington county	6 60
		C. F. Carson, Lauderdale county	194 10
		Bradford Johnson, Henry county	78 60
	13	J. F. Barganier, Butler county	46 50
	18	I. B. Feagin, Bullock county	138 90
	19	W. R. Kidd, Elmore county	11 10
	28	R. A. Ramsey, Dale county	121 50
		Total	$58,810 92

EXHIBIT III—Continued.

FEEDING PRISONERS—RECAPITULATION BY COUNTIES.

County of Autauga	$ 776 80
Baldwin	9 90
Barbour	1,719 10
Bibb	35 00
Blount	270 00
Bullock	1,663 50
Butler	1,875 00
Calhoun	477 70
Chambers	261 30
Cherokee	688 00
Chilton	299 50
Choctaw	420 90
Clarke	514 00
Clay	13 10
Cleburne	41 70
Coffee	113 70
Colbert	671 50
Conecuh	267 80
Coosa	394 90
Covington	351 70
Crenshaw	385 70
Cullman	...
Dale	363 90
Dallas	5,504 80
DeKalb	41 70
Elmore	439 10
Escambia	1,096 10
Etowah	176 30
Fayette	8 00
Franklin	301 40
Geneva	71 10
Greene	579 70
Hale	1,481 50
Henry	935 10
Jackson	546 20
Jefferson	791 70
Lauderdale	944 90
Limestone	913 70
Lawrence	1,006 80
Lamar	26 40
Lee	632 10
Lowndes	1,869 22
Macon	1,208 10
Madison	1,671 30
Marengo	1,809 50
Marion	12 80
Marshall	352 60
Mobile	9,664 90
Monroe	604 60
Montgomery	3,976 20
Morgan	649 70
Perry	1,130 40
Pickens	904 10
Pike	318 90
Randolph	26 80
Russell	713 60
Shelby	554 40
St. Clair	135 60
Sumter	1,063 10

EXHIBIT III—Continued.

Feeding Prisoners—Recapitulation by Counties—Continued.	
County of Talladega	642 70
Tallapoosa	299 10
Tuskaloosa	1,173 60
Walker	198 80
Washington	80 40
Wilcox	2,688 10
Winston	5 40
Total	$58,810 92

EXHIBIT III—Continued.

CONVEYING CONVICTS TO THE PENITENTIARY.

1877			
Octob'r	3	To S. P. Kemp, Lamar county	$ 127 48
	4	M. McMillan, Escambia county	123 82
		J. F. Warwick, Talladega county	83 00
		J. N. Blanton, Pickens county	239 15
	13	A. J. Richards, Chambers county	73 25
	16	F. A. Nelson, Shelby county	58 71
	18	Winter P. Hall, Greene county	137 37
	19	W. A. Moseley, Washington county	80 98
		W. A. Moseley, " "	54 83
	24	J. W. Scarborough, Pike county	93 81
		A. O. Stewart, Calhoun county	180 38
	25	R. H. Hagood, Jefferson county	84 55
	26	D. T. Parker, Mobile county	1,218 75
Nov.	2	E. D. Poteet, Morgan county	134 30
		S. H. McMahon, Jackson county	245 62
		G. C. Speigener, Deputy Sheriff Autauga county	16 78
		B. M. Burns, Monroe county	84 40
	5	E. Parker, Elmore county	2 08
	6	James R. Dillard, Bullock county	177 25
	7	E. M. Burton, Tuskaloosa county	211 88
	8	W. H. H. McDavid, Baldwin county	219 12
	14	Wm. Woodward, Choctaw county	124 00
		G. D. Mingea, Limestone county	93 60
	27	H. Tate, Lee county	52 44
		C. H. Felts, Macon county	50 25
	28	J. C. Pritchett, Wilcox county	232 50
	30	Geo. R. Mason, Dallas county	64 87
		M. W. Oliver, Perry county	68 26
Dec.	3	W. R. Julian, Colbert county	171 00
	4	Chas. T. Pollard, Montgomery county	14 45
	19	W. R. Petrie, Franklin county	122 03
	28	J. C. Thomas, Madison county	257 40
	29	J. F. Barganier, Butler county	62 20
1878			
Jan.	25	James A. Shelton, Mobile county	1,047 00
	26	W. S. White, Barbour county	294 80
	31	Duncan T. Parker, Mobile county	1,263 75
	31	H. I. Philipps, Blount county	77 38
Feb.	1	J. H. Wiggins, Morgan county	154 80
March	1	J. C. Pritchett, Wilcox county	48 00
		R. A. Moody, Choctaw county	112 90
	7	J. T. Reed, Jefferson county	28 43
	13	Geo. R. Mason, Dallas county	38 37
	14	John B. Lollar, Walker county	70 70
		Wm. M. Grider, Jackson county	142 57
	16	B. Johnson, Henry county	141 00
	20	C. F. Carson, Lauderdale county	112 75
	25	Ira D. Lucas, Marshall county	86 10
April	2	J. C. Abercrombie, Macon county	39 25
	3	J. A. Helton, Escambia county	99 97
	4	James Gillespie, Talladega county	85 25
	5	J. A. Shelton, Mobile county	619 50
		W. R. Julian, Colbert county	131 94
	10	R. W. Deshazo, Shelby county	36 39
	15	W. B. O'Brian, Tallapoosa county	44 10
	16	J. W. Dunlap, Chilton county	34 85
		M. W. Oliver, Perry county	91 67
	17	C. T. Pollard, Montgomery county	18 25

EXHIBIT III—Continued.

		Conveying Convicts to the Penitentiary—Continued.	
1878			
April	26	To D. Z. Goodlett, Calhoun county	$ 63 71
		J. T. Reed, Jefferson county	87 83
May	1	J. P. Gates, Pickens county	148 27
	3	W. H. Alexander, Russell county	51 25
	4	W. H. H. McDavid, Baldwin county	299 18
	9	I. B. Feagan, Bullock county	161 00
		H. H. Brown, Tuskaloosa county	76 87
	15	J. Pepperman, Lowndes county	32 00
	28	W. H. H. McDavid, Baldwin county	26 07
		J. C. Pritchett, Wilcox county	43 52
	29	D. D. Yeager, Marengo county	86 80
June	21	W. H. H. McDavid, Baldwin county	151 37
	28	Geo. R. Mason, Dallas county	140 81
		James A. Shelton, Mobile county	236 50
	29	W. S. White, Barbour county	72 12
July	3	J. F. Barganier, Butler county	66 00
	16	I. B. Feagan, Bullock county	32 50
Aug.	2	J. A. Shelton, Mobile county	485 00
	8	Geo. R. Mason, Dallas county	34 45
	10	Charles T. Pollard, Montgomery county	15 65
	13	J. F. Barganier, Butler county	32 75
	15	James Gillespie, Talladega county	34 37
		J. B. Lollar, Walker county	67 22
		D. D. Yeager, Marengo county	86 65
	26	Abner Crow, St. Clair county	96 18
Sept.	4	J. A. White, Clay county	67 27
	12	M. C. Gantt, Covington county	175 60
		Bradford Johnson, Henry county	87 25
	24	M. C. Gantt, Covington county	29 60
		Total	$12,768 52

EXHIBIT III—Continued.

SHERIFFS' FEES IN CRIMINAL CASES.

1877			
Octob'r	1	To A. A. Walden. Fayette county	$ 27 50
	3	S. P. Kemp, Lamar county	46 50
	4	J. F. Warwick, Talladega county	260 50
	6	J. R. Hughes, Marion county	83 50
	8	W. J. Weems, Henry county	41 00
		J. N. Blanton, Pickens county	52 50
	10	E. D. Poteet, Morgan county	33 00
	13	A. J. Richards, Chambers county	14 50
	16	F. A. Nelson, Shelby county	72 00
	22	E. Barker, Elmore county	44 00
	24	J. W. Scarborough, Pike county	69 00
		W. P. Hall, Greene county	162 00
	31	J. W. Walker, Tallapoosa county	30 50
Nov.	1	N. Hughes, Dale county	89 50
		H. B. Perry, Russell county	25 00
		J. E. Pond, Coosa county	38 00
		Geo. D. Shelton, Blount county	75 50
	2	E. D. Poteet, Morgan county	22 50
	5	J. A. White, Clay county	47 00
		David Churchwell, Coffee county	49 00
	6	James R. Dillard, Bullock county	40 50
	7	P. M. Frazier, DeKalb county	73 00
		E. M. Burton, Tuskaloosa county	73 00
	10	D. W. Mitchell, Sumter county	61 00
		S. G. Williamson, Cherokee county	30 50
	13	J. H. Brown, Madison county	62 75
	15	J. E. Bruner, Lowndes county	74 00
	16	W. J. Alexander, Cleburne county	35 00
	20	John S. Tucker, Hale county	191 90
	24	E. Couch, Marshall county	295 50
	27	Thomas Bragg, Wilcox county	134 50
		Thomas Bragg, Wilcox county	8 00
		John C. Pritchett, Wilcox county	16 50
	28	C. H. Felts, Macon county	44 50
Dec.	3	Needham Hughes, Dale county	18 00
		W. T. Couch, Lawrence county	48 75
	6	W. D Campbell, Geneva county	23 50
	11	J. N. Murphy, Montgomery county	285 00
	26	W. M. Flowers, Butler county	221 50
1878			
Jan.	26	W. S. White, Barbour county	51 00
	31	A. A. Scott, Lee county	70 50
		D. W. Mitchell, Sumter county	91 50
Feb.	1	E. D. Poteet, Morgan county	34 00
	4	E. Barker, Elmore county	26 50
	11	Ira D. Lucas, Marshall county	28 50
	22	J. T. Eubanks, Jefferson county	226 50
		R. H. Hagood, Jefferson county	333 00
	27	W. A. May, Jefferson county	155 50
March	4	W. C. S. Robertson, Randolph county	28 00
	6	E. Couch, Marshall county	20 00
	13	M. W. Oliver, Perry county	122 00
	14	W. M. Griver, Jackson county	11 00
		S. H. McMahon, Jackson county	50 00
	16	B. Johnson, Henry county	52 50
	22	D. T. Parker, Mobile county	981 00
	26	A. A. Walden, Fayette county	7 50
	27	W. J. Weems, Henry county	91 50

EXHIHIT III—Continued.

		Sheriffs' Fees in Criminal Cases—Continued.	
	28	To John C. Thomas, Madison county	$ 150 50
	29	W. P. Hall, Greene county	54 50
		D. T. Parker, Mobile county	332 25
	30	R. C. McNutt, DeKalb county	15 50
April	1	A. J. Phillips, Blount county	20 50
	4	James Gillespie, Talladega county	260 50
		Geo. R. Mason, Dallas county	106 50
	5	J. N. Blanton, Pickens county	37 50
		James P. Gates, Pickens county	15 50
	10	W. R. Kidd, Elmore county	113 00
	12	D. J. Lacy, Lamar county	27 50
	15	Geo. R. Mason, Dallas county	77 50
		B. M. Burns, Monroe county	87 50
	16	J. W. Dunlap, Chilton county	3 50
	19	R. M. Deshazo, Shelby county	12 00
		J. W. Wiggonton, Cleburne county	36 50
		C. T. Pollard, Montgomery county	140 00
	24	W. R. Kidd, Elmore county	50 50
May	4	Jerry Munn, Perry county	37 50
		Andrew J. Phillips, Blount county	17 50
	6	M. W. Oliver, Perry county	62 50
		W. T. Taylor, Geneva county	24 00
	7	J. T. Moore, Lawrence county	30 00
	9	E. M. Burton, Tuskaloosa county	23 50
		H. H. Brown, Tuskaloosa county	31 50
		R. J. Moore, Chambers county	20 50
	13	R. A. Ramsey, Dale county	12 50
	14	J. C. Abercrombie, Macon county	123 50
		J. S. Tucker, Hale county	74 50
	17	J. Pepperman, Lowndes county	94 00
	18	G. D. Mingea, Limestone county	44 00
	20	John N. Watts, Monroe county	36 00
	28	J. C. Pritchett, Wilcox county	105 50
	29	I. B. Feagan, Bullock county	49 00
		P. M. Frazier, DeKalb county	9 50
		J. B. Lollar, DeKalb county	22 00
	30	G. H. Guttery, Walker county	183 00
		J. T. Reed, Jefferson county	62 50
	31	W. S. White, Barbour county	28 00
		A. O. Stewart, Calhoun county	22 00
June	3	James H. Wiggins, Morgan county	13 50
	6	J. W. Walker, Tallapoosa county	8 00
	11	W. T. Taylor, Geneva county	24 22
	14	Thomas Bragg, Wilcox county	166 00
	18	Rob't E. Murphy, Madison county	145 00
	21	W. P. Hall, Greene county	9 00
	26	David Churchwell, Coffee county	21 50
		J. A. White, Clay county	34 50
	29	G. R. Mason, Dallas county	60 50
		W. S. White, Barbour county	50 50
July	2	W. M. Flowers, Butler county	18 00
	3	C. F. Carson, Lauderdale county	37 50
	5	Geo. W. Baird, Winston county	25 50
		S. P. Kemp, Lamar county	32 00
	8	John C. Thomas, Madison county	168 50
	10	H. R. Segars, Pike county	31 00
	18	Henry Ferguson, Walker county	182 00
	26	Bradford Johnson, Henry county	22 50

EXHIBIT III—Continued.

	Sheriffs' Fees in Criminal Cases—Continued.	
August 1	To A. C. Hill, Greene county	$ 26 00
2	J. A. Shelton, Mobile county	284 00
8	Geo. R. Mason, Dallas county	57 00
10	Charles T. Pollard, Montgomery county	101 50
26	Abner Crow, St. Clair county	35 50
Sept. 4	J. A. White, Clay county	42 00
	J. C. Thomas, Madison county	161 50
5	W. D. Bowen, Franklin county	79 50
	W. R. Petrie, Franklin county	34 50
12	Bradford Johnson, Henry county	37 00
13	J. F. Barganier, Butler county	49 00
21	N. J. Phillips, Blount county	82 00
28	R. A. Ramsey, Dale county	34 00
	Total	$10,047 37

EXHIBIT III—Continued.

		REMOVAL OF PRISONERS.	
1877			
Oct.	24	To J. W. Scarborough, Pike county	$ 12 50
		A. O. Stewart, Calhoun county	11 50
Nov.	1	N. Hughes, Dale county	35 18
	2	B. H. Booth, Autauga county	5 08
	5	David Churchwell, Coffee county	61 50
	7	E. M. Burton, Tuscaloosa county	127 15
	14	John A. Tilman, Limestone county	116 95
	19	M. M. McMillan, Escambia county	24 75
	29	John A. Helton, Escambia county	35 85
Dec.	14	John C. Pritchett, Wilcox county	15 62
	19	W. D. Campbell, Geneva county	26 35
1878			
Jan.	1	John S. Tucker, Hale county	19 45
	3	Jere Munn, Perry county	24 08
	6	J. T. Thompson, Coosa county	20 50
	7	John A. Helton, Escambia county	56 10
		Robert J. Moore, Chambers county	56 56
March	1	John C. Pritchett, Wilcox county	88 95
	4	W. C. S. Robertson, Randolph county	18 97
	7	John A. Helton, Escambia county	34 85
	14	John B. Lollar, Walker county	54 88
	18	George R. Mason, Dallas county	20 63
	22	D. T. Parker, Mobile county	257 98
	30	R. C. McNutt, DeKalb county	17 85
April	3	D. D. Yeager, Marengo county	125 56
	4	J. A. Helton, Escambia county	51 50
	5	J. A. Shelton, Mobile county	61 50
	10	J. T. Thompson, Coosa county	13 40
		J. W. Scarborough, Pike county	12 50
	19	R. M. Deshazo, Shelby county	44 54
	24	W. R. Kidd, Elmore county	35 38
May	2	J. B. Simpson, Autauga county	48 66
	7	David Churchwell, Coffee county	9 37
	8	J. T. Thompson, Coosa county	36 06
	9	H. H. Brown, Tuscaloosa county	49 68
	10	Ira D. Lucas, Marshall county	20 53
	13	R. A. Ramsey, Dale county	126 37
	15	J. Pepperman, Lowndes county	12 50
	29	P. M. Frazier, DeKalb county	73 41
July	8	W. S. White, Barbour county	41 00
	11	J. F. Barganier, Butler county	43 37
Aug.	7	I. B. Feagin, Bullock county	39 75
	8	R. J. McCreary, Conecuh county	76 86
		George R. Mason, Dallas county	20 63
	15	James Gillespie, Talladega county	33 75
Sept.	9	George R. Mason, Dallas county	21 04
		Total	$ 2,140 68

EXHIBIT III—Continued.

		ARREST OF ABSCONDING FELONS.	
1877			
Oct.	8	To James O'Brian	$ 300 00
	29	A. Gerald	200 00
Nov.	2	James A. Dudley	200 00
	8	Our Mountain Home	10 00
	16	Emile Girod	300 00
Dec.	21	Bledsoe & Richards	6 00
	24	D. W. McIver	10 00
		W. E. Schwin	200 00
1878			
Jan.	31	Monroe Journal	15 00
		J. S. Hunnicutt and John T. Phillips	100 00
		J. C. Potts	200 00
Feb.	1	Southern Signal	8 00
		Wilcox News & Pacificator	12 50
		John R. Rabby	100 00
	11	J. J. Mitchell	14 00
	14	J. Bryant Doughtry	1,200 00
	15	Opelika Observer	5 00
		Opelika Times	10 00
	18	W. D. Moore	1,600 00
		W. A. Handley	10 00
	21	H. C. & W. B. Sauls	100 00
		Sims Latta	225 00
March	4	Autauga Citizen	12 00
	12	Alabama Herald	10 00
	13	T. E. Allen	200 00
	20	F. M. Posey	200 00
April	2	Eufaula Times & News	8 00
	5	P. Cumbaa	50 00
		H. M. Tankersly	150 00
	13	North Alabamian	20 00
	22	La Fayette Clipper	16 00
May	17	W. B. Shelton	200 00
	23	J. M. Martin	30 00
	24	Russell Register	5 00
	28	Sib Basey	400 00
	29	J. R. Porterfield	200 00
	31	H. Burton and David Kent	400 00
		Wilcox News & Pacificator	8 00
June	3	A. Snodgrass	12 00
	7	H. P. Handley	8 00
	8	Greenville Advocate	6 00
July	3	J. W. Martin	30 00
	22	R. E. Forshee	300 00
Aug.	5	S. O. Lassiter and A. A. Killingsworth	400 00
	19	Bledsoe & Richards	10 00
	31	Burdett & Orr	50 00
Sept.	4	Andrew J. Richards	300 00
	11	Southern Ægis	8 00
	17	J. R. Porterfield	200 00
		Total	$ 8,052 50

EXHIBIT III—CONTINUED.

		SPECIAL APPROPRIATION.	
Nov.	1	To J. M. Carmichael	$ 50 00
		OVER-PAYMENT OF TAXES.	
1877			
Feb.	8	To W. T. Massengale, Elmore county	$ 3 37
	28	J. T. Smith, Greene county	10 52
April	17	K. T. Jones, Bullock county	166 47
May	8	A. G. Watson, St. Clair county	356 27
	17	A. J. Slaughter, Bullock county	36 53
	29	J. B. Bonnett, Conecuh county	53 87
		P. L. Harrison, Madison county	58 30
Aug.	10	Sydney Kirkland, Henry county	107 62
	17	W. T. Massengale, Elmore county	1,291 27
		Total	$ 2,084 22
		TAX ON LAND REFUNDED.	
1878			
April	3	To A. T. Hughes	$ 22 00
		ARTIFICIAL LIMBS FOR MAIMED SOLDIERS.	
1878			
Feb.	4	To Jeff N. Fox	$ 75 00
		INSURANCE ON THE CAPITOL.	
1878			
Jan.	30	To J. R. Adams	$ 700 00
April	4	J. M. Riley	100 00
		Total	$ 800 00
		JUDGMENTS AGAINST THE STATE.	
1878			
Feb.	1	To E. A. Graham	$ 34 50
April	11	E. A. Graham	9 80
July	25	E. A. Graham	32 25
August	3	T. J. Rutledge	25 55
Sept.	17	E. H. Metcalf	35 95
		Total	$ 138 05

EXHIBIT III—CONTINUED.

	PUBLICATION OF SUPREME COURT REPORTS.	
1878		
Jan. 5	To Joel White	$ 922 50
Sept. 21	Joel White	922 50
	Total	$ 1,845 00
	BINDING SUPREME COURT RECORDS	
1878		
April 2	To Barrett & Brown	$ 168 00
	PUBLIC PRINTING.	
1877		
Dec. 15	To Barrett & Brown	$ 1,092 94
1878		
Jan. 31	Barrett & Brown	27 50
April 3	Barrett & Brown	143 09
May 21	Barrett & Brown	61 05
22	Barrett & Brown	2 20
Sept. 27	Barrett & Brown	106 43
	Total	$ 1,433 21
	PUBLISHING TREASURER'S REPORT.	
1877		
Oct. 18	To Montgomery Advertiser	$ 25 00
19	Southern Plantation	20 00
	Total	$ 45 00
	DISTRIBUTING ACTS AND JOURNALS.	
1877		
Oct. 23	To J. L. Calhoun	$ 100 00
Dec. 31	J. L. Calhoun	1,55 00
	Total	$ 255 00
	EXPENSES INCURRED IN ADJUSTING PUBLIC DEBT.	
1878		
Mar. 18	To Joel White	$ 41 50
	PRINTING AND BINDING NEW CODE.	
1877		
Oct. 13	To Barrett & Brown	$ 2,400 00
23	Barrett & Brown	1,600 00
Dec. 3	Barrett & Brown	10,160 00
1878		
Jan. 31	Barrett & Brown	16 00
	Total	$ 14,176 00

EXHIBIT III—Continued.

	INTEREST ON NEW BONDS.	
1878		
Feb. 25	To Geo. S. Houston	$ 77,000 00
Aug. 28	Geo. S. Houston	86,827 00
Feb. 25	Geo. S. Houston	1,405 00
	Total	$165,232 00
	EXPENSES INCURRED IN PAYING INTEREST ON NEW BONDS.	
1878		
Aug. 28	To Geo. S. Houston	$ 247 73
	INTEREST ON STATE OBLIGATIONS.	
1878		
Feb. 25	To Daniel Crawford	$ 32,846 90
Aug. 28	Daniel Crawford	34,423 59
	Total	$ 67,270 49
	EXPENSES INCURRED IN PAYING INTEREST ON OBLIGATIONS.	
1878		
Feb. 25	To Daniel Crawford	$ 2,116 18
Aug. 28	Daniel Crawford	1,656 19
	Total	$ 3,772 37
	AGRICULTURAL AND MECHANICAL COLLEGE.	
1877		
Oct. 11	To E. T. Glenn, Treasurer	$ 2,000 00
1878		
Jan. 4	E. T. Glenn, "	4,500 00
5	E. T. Glenn, "	3,640 00
Mar. 13	E. T. Glenn, "	4,000 00
April 17	E. T. Glenn, "	2,000 00
July 5	E. T. Glenn, "	4,140 00
Aug. 23	E. T. Glenn, "	2,500 00
	Total	$ 22,780 00
	INTEREST ON UNIVERSITY FUND.	
1877		
Dec. 31	To J. H. Fitts, Treasurer	$ 7,000 00
1878		
April 10	J. H. Fitts, Treasurer	5,000 00
July 1	J. H. Fitts, Treasurer	12,000 00
	Total	$ 24,000 00

EXHIBIT III—Continued.

	INSANE HOSPITAL.	
1877		
Oct. 19	To W. Moody, Treasurer	$ 15,788 50
1878		
Jan. 21	W. Moody, Treasurer	15,834 00
April 2	W. Moody, Treasurer	16,107 00
June 29	W. Moody, Treasurer	16,698 50
	Total	$ 64,428 00
	INSTITUTE FOR DEAF, DUMB AND BLIND.	
1877		
Oct. 5	To A. G. Storey, Treasurer	$ 4,500 00
1878		
Jan. 30	A. G. Storey, Treasurer	4,500 00
April 3	A. G. Storey, Treasurer	4,500 00
July 3	A. G. Storey, Treasurer	4,500 00
Sept. 30	A. G. Storey, Treasurer	4,500 00
	Total	$ 22,500 00
	SMITH'S CONDENSED REPORTS.	
1877		
Nov. 9	To J. Munsell & Co	$ 2,400 00
1878		
April 11	J. Munsell	1,200 00
	Total	$ 3,600 00
	CLAIMS AGAINST PENITENTIARY.	
1878		
April 19	To M. G. Moore	$ 400 00
	NEW TRACT BOOKS FOR COUNTIES.	
1877		
Oct. 18	To W. H. Clanton	$ 119 20
Dec. 31	W. H. Clanton	165 60
1878		
Jan. 31	Barrett & Brown	63 00
	W. H. Clanton	96 00
Mar. 25	W. H. Clanton	84 00
May 21	W. H. Clanton	116 80
22	Barrett & Brown	37 00
July 1	W. H. Clanton	114 80
Aug. 19	W. H. Clanton	218 00
Sept. 27	Barrett & Brown	52 00
	Total	$ 1,066 40

EXHIBIT III—CONTINUED.

	RECORD BOOKS TO BE SUPPLIED.	
1877		
Oct. 5	To T. G. Williams, Pickens county	$ 250 00
Dec. 10	F. A. Gamble, Walker county	250 00
1878		
April 5	A. J. Fletcher, Covington county	250 00
	Total	$ 750 00
	SECRETARY TO THE BOARD OF EQUALIZATION.	
1877		
Nov. 3	To M. L. Woods	$ 100 00
	COMMISSIONERS TO EXAMINE STATE OFFICERS.	
1877		
Dec. 12	To I. H. Vincent	$ 144 00
	A. B. Fannin	144 00
	C. J. Watson	144 00
	Total	$ 432 00
	SWAMP AND OVERFLOWED LANDS.	
1878		
Sept. 19	To M. J. Saffold	$ 1,169 64
	V. M. Elmore	151 80
21	Stone & Clopton	4,678 56
	Total	$ 6,000 00

EXHIBIT III—CONTINUED.

EDUCATIONAL FUND.

1877.				
Oct.	11	To J. M. Crowder, Huntsville Normal School		$ 1,000 00
		J. K. Powers, Florence Normal School		2,500 00
		C. W. Lovelace, Marion Normal School		2,000 00
	31	L. F. Box		187 50
		James T. Greene		125 00
		J. P. Hough		125 00
Nov.	9	J. G. Dement, Limestone county	1876	500 00
	10	J. P. Hough		41 66
	12	J. T. Beck, Wilcox county	1876	1,100 00
	22	J. E. Gilbert, Colbert county		1,000 00
		James T. Beck, Wilcox county	1876	450 00
	30	James T. Greene		125 00
		L. F. Box		187 50
		S. V. Box		40 00
Dec.	3	A. McGehee, Coffee county	1876	1,046 05
	31	L. F. Box		187 50
		James T. Greene		125 00
		M. Riley, Covington county	1876	506 79
1878.				
Jan.	19	J. M. K. Gwinn, Randolph county	1876	1,058 54
	31	James T. Greene		125 00
		Leroy F. Box		187 50
		James P. Hough		91 65
Feb.	28	Leroy F Box		187 50
		James T. Greene		125 00
M'rch	26	C. W. Lovelace, Marion Normal School		2,000 00
	29	James K. Powers, Florence Normal School		2,500 00
	30	J. T. Greene		125 00
		L. F. Box		187 50
		Thomas H. Reynolds		108 30
April	6	Thomas H. Reynolds		25 00
	24	Thomas H. Reynolds		41 66
	30	L. F. Box		187 50
		Thomas H. Reynolds		25 00
May	1	Jas. T. Greene		125 00
	4	Thomas H. Reynolds		16 65
	10	R. J. Woodward, Clarke county	1876	1,575 00
	29	Geo. W. Dawson, Bullock county	1877	1,148 78
	30	A. S. Stockdale, Clay county	1877	2,305 49
		W. C. Bledsoe, Chambers county	1877	5,677 11
	31	Elisha Vickery, Marion county	1876	800 00
		L. F. Box		187 50
		J. T. Greene		125 00
June	12	J. G. Dement, Limestone county	1876	57 79
	24	J. M. K. Gwinn, Randolph county	1877	2,273 44
	29	James T. Greene		125 00
July	6	L. F. Box		187 50
	18	D. D. Sanderson, Greene county	1878	415 90
	31	James T. Greene		125 00
		L. F. Box		187 50
Aug.	31	L. F. Box		187 50
		J. T. Greene		125 00
Sept.	11	R. J. Woodward, Clarke county	1878	3,776 77
		J. D. Drisbach, Baldwin county	1878	1,344 36
	12	M. Riley, Covington county	1878	237 43
	19	J. E. Gilbert, Colbert county	1877	227 96
	20	E. Y. McMorris, Crenshaw county	1878	2,169 07
	25	A. L. Brooks, Macon county	1878	388 89

EXHIBIT III—Continued.

	Educational Fund—Continued.	
1878.		
Sept. 26	S. L. Robertson, Jefferson county.....1878	2,244 53
30	L. F. Box.....	187 50
	J. T. Greene.....	125 00
	Frank Dillon.....	108 33
	Total.....	$44,677 45

	EDUCATIONAL CONTINGENT FUND.	
1877.		
Dec. 15	To Leroy F. Box.....	$ 100 00
1878.		
Jan. 31	Barrett & Brown, printing.....	171 25
April 3	Barrett & Brown.....	285 49
	L. F. Box.....	50 00
May 21	Barrett & Brown.....	324 60
June 7	L. F. Box.....	50 00
Sept. 30	L. F. Box.....	18 66
	Total.....	$ 1,000 00

EXHIBIT III—CONTINUED.

EDUCATIONAL FUND—Continued. RECAPITULATION BY COUNTIES.

COUNTIES.	WARRANTS ON STATE TREASURER.		WARRANTS ON TAX COLLECTORS.	
	1876.	1877.	Appropriation.	Receipts filed by collectors.
Autauga	.....	.....	$ 2,839 74	$ 2,839 74
Baldwin	.....	$ 1,344 36	1,344 36	.....
Barbour	.....	.....	4,937 79	4,937 79
Bibb	.....	.....	1,873 84	1,873 84
Blount	.....	.....	2,770 24	2,770 24
Bullock	.....	1,148 78	5,148 78	4,000 00
Butler	.....	.....	4,252 12	4,252 12
Calhoun	.....	.....	3,274 63	3,274 63
Chambers	.....	5,677 11	5,677 11	.....
Cherokee	.....	.....	2,554 79	2,554 79
Chilton	.....	.....	2,188 89	2,188 89
Choctaw	.....	.....	2,803 44	2,803 44
Clarke	$ 1,575 00	3,776 77	3,776 77	.....
Clay	.....	2,305 49	2,305 49	.....
Cleburne	.....	.....	1,865 24	1,865 24
Coffee	1,046 05	.....	1,938 72	1,650 00
Colbert	1,227 96	.....	2,751 52	2,751 52
Conecuh	.....	.....	2,107 85	2,107 85
Coosa	.....	.....	3,360 27	3,360 27
Covington	506 79	237 45	1,347 41	1,109 98
Crenshaw	.....	2,169 37	2,169 37	.....
Cullman	.....	.....	1,278 73	1,278 73
Dale	.....	.....	3,003 98	3,003 98
Dallas	.....	.....	8,508 02	8,508 02
DeKalb	.....	.....	2,654 27	1,885 00
Elmore	.....	.....	3,177 59	3,177 59
Escambia	.....	.....	1,352 09	1,352 09
Etowah	.....	.....	2,497 69	2,497 69
Fayette	.....	.....	1,904 39	1,904 39
Franklin	.....	.....	1,602 94	1,602 94
Greene	.....	415 90	5,415 90	5,000 00
Geneva	.....	.....	810 27	810 27
Hale	.....	.....	4,722 45	4,722 45
Henry	.....	.....	3,834 81	3,834 81
Jackson	.....	.....	5,145 82	5,145 82
Jefferson	.....	2,244 53	3,659 13	1,414 60
Lamar	.....	.....	2,528 70	2,528 70
Lauderdale	.....	.....	4,032 63	4,032 63
Lawrence	.....	.....	4,975 50	4,975 50
Limestone	557 79	.....	4,586 84	4,586 84
Lee	.....	.....	4,924 64	4,924 64
Lowndes	.....	.....	4,611 75	3,500 00
Macon	.....	388 89	4,725 36	4,336 47
Madison	.....	.....	7,333 27	7,333 27
Marengo	.....	.....	5,826 62	5,826 62
Marion	.....	800 00	1,756 00	956 00
Marshall	.....	.....	2,619 59	2,619 59
Mobile	.....	.....	14,417 31	14,417 31
Monroe	.....	.....	2,881 85	2,881 85
Montgomery	.....	.....	9,583 01	9,583 01

EXHIBIT III—Continued.

Educational Fund—Continued. Recapitulation by Counties—Continued.

COUNTIES.	Warrants on State Treasurer.		Warrants on Tax Collectors.	
	1876.	1877.	Appropriation.	Receipts filed by collectors.
Morgan	.....	.....	3,251 06	3,251 06
Perry	.....	.....	6,101 69	6,101 69
Pickens	.....	.....	4,502 90	4,502 90
Pike	.....	.....	3,586 68	3,586 68
Randolph	1,058 54	2,273 44	3,043 44	770 00
Russell	.....	.....	4,313 26	4,313 26
Shelby	.....	.....	2,779 90	2,779 90
St. Clair	.....	.....	3,173 28	3,173 28
Sumter	.....	.....	7,466 63	7,466 63
Talladega	.....	.....	3,993 40	3,993 40
Tallapoosa	.....	.....	4,687 59	4,687 59
Tuskaloosa	.....	.....	4,564 40	4,564 40
Walker	.....	.....	1,695 27	1,695 27
Washington	.....	.....	959 57	959 57
Wilcox	1,550 00	.....	5,941 02	5,941 02
Winston	.....	.....	1,055 60	661 97
City of Birmingham	.....	.....	234 30	234 30
" " Eufaula	.....	.....	616 10	616 10
" " Huntsville	.....	.....	778 78	778 78
" " Montgomery	.....	.....	1,823 42	1,823 42
" " Selma	.....	.....	1,053 75	1,053 75
Total	$ 7,522 13	$ 23,281 87	$267,031 56	$226,796 07

Normal Schools—	
Florence	$ 5,000 00
Huntsville	1,000 00
Marion	4,000 00
Educational Contingent Fund—	
Leroy F. Box, sundry expenses	$ 100 00
Barrett & Brown, printing	171 25
Barrett & Brown, printing	285 49
L. F. Box, postage	50 00
Barrett & Brown, printing	324 60
Leroy F. Box, postage	68 66
	$ 11,000 00
1875, 1876, 1877	30,804 00
Aggregate drawn from the State Treasury	$ 41,804 00

EXHIBIT IV—THE DEBT STATEMENT.

Obtained from the Records of the Executive Office, 1 October 1878.

NEW BONDS ISSUED.			OLD BONDS TAKEN IN.			OLD BONDS STILL OUT AND TO BE EXCHANGED.	
Character.	Amount.	Annual Int.	Provision For—	Character.	Amount.	Provision For—	Amount.
Class "A".....	$6,358,600 00	$127,172 00	Under Class "A"..	Old Bonds.....	$7,451,144 00	Under Class "A".....	$ 551,569 50
Class "B".....	535,000 00	26,750 00	" " "B"..	Railroad Debt.....	1,070,000 00	" " "B".....	15,000 00
Class "C".....	593,000 00	11,860 00	" " "C"..	A. & C. R. R. Debt..	3,102,000 00	" " "C".....	1,618,000 00
.....	.....	.....	Gold bonds loaned	to A. & C. R. R. Co.	1,284,000 00	Gold bonds (A. & C. R. R.)	716,000 00

EXHIBIT V.

Statement of Railroad Property, as returned to the Auditor by the several Railroad Companies in the State, for the year 1878.

NAME OF ROAD.	MAIN TRACK.		SIDE TRACK.		LOCOM'TVES. (NEW.)		LOCOM'TVES. (WORN.)	
	Length.	Value per Mile.	Length.	Value per Mile.	No.	Value.	No.	Value.
Alabama Central	81	$4,000	2 3140-5280	$2,550	2	$ 12,000	12	$ 28,300
Alabama & Chattanooga	244.828	2,000	5.139	1,000	..	.....	10	30,000
East Alabama & Cincinnati	25.	2,000	1-2	1,000	..	.....	..	.....
Montgomery & Eufaula	80.	4,800	3.1160-5280	2,400	..	.....	6	21,000
Memphis & Charleston	156.7-100	4,000	8 9-10	3,000	..	.....	19	76,000
Mobile & Girard	83	2,800	1 1-2	1,400	..	.....	4	12,000
Mobile & Montgomery	178	4,200	6 3-4	3,150	2	14,000	25	100,000
Mobile & Ohio	60 66-100	5,172	13 33-100	3,150	1	7,500	9	40,500
Mobile & Alabama Grand Trunk	56 1-2	2,000	3-4	1,000	..	.....	1	2,500
Mississippi, Gainesville & Tuskaloosa	14 35-100	2,000	53-100	1,000	..	.....	1	3,500
Nashville & Decatur	26 03-100	6,500	1 89-100	3,150	..	.....	9	27,000
Nashville, Chattanooga & St. Louis	24	4,000	2 1-10	3,000	..	.....	4	4,000
New Orleans & Selma	20 8-10	2,000	.....	.....	..	.....	..	.....
Pensacola	1-10	3,200	3-10	2,400	..	.....	..	.....
Savannah & Memphis	59 1-2	2,000	1 1-2	1,200	..	.....	2	8,000
Selma, Marion & Memphis	35 03-100	1,500	1	1,000	..	.....	2	3,000
Selma, Rome & Dalton	171 4044-5280	3,000	5 483-5280	1,500	..	.....	23	3,000
Selma & Gulf	40	2,000	1-2	1,000	..	.....	2	2,500
South & North Alabama	182 42-100	6,144	22 30-100	3,150	..	.....	2	2,500
South-Western	.....	.....	4-5	4,375	..	.....	1	350
Tuskegee	5 1-3	3,000	1-6	2,250	..	.....	1	2,000
Western	160 1-2	4,900	6 29-100	2,500	..	.....	18	72,000
Vicksburg & Brunswick	21	2,000	2-5	2,000	..	.....	1	3,500

EXHIBIT V—CONTINUED.

Statement of Railroad Property—continued.

NAME OF ROAD.	PASS'GR CARS. 1ST CLASS.		PASS'GR CARS. 2D CLASS.		SLEEPING CARS.		PASSENGER CABOOSE.		BAGGAGE CARS.		FREIGHT CABOOSE.		FREIGHT CARS.	
	No.	Value of each.	No.	Value of each.	No.	Value of each.	No.	Value of each.	No.	Value of each.	No.	Value of each.	No.	Value of each.
Alabama Central	3	$ 3,500	5	$ 1,500	..	$.....	..	$.....	3	$ 1,333 33	..	$.....	..	$.....
Alabama & Chattanooga	3	2,000	4	1,200	..	.....	..	.....	4	1,000	..	.....	..	.....
East Alabama & Cincinnati	..	.....	1	500	..	.....	..	.....	1	300	..	.....	..	.....
Montgomery & Eufaula	2	3,500	4	2,500	..	.....	..	.....	2	2,000	..	.....	..	.....
Memphis & Charleston	7	2,500	3	1,500	1	6,000	..	.....	2	1,000	6	250	..	.....
Mobile & Girard	3	1,600	2	1,000	..	.....	..	.....	3	1,600	..	.....	3	1,000 00
Mobile & Montgomery	10	2,400	7	1,200	..	.....	..	.....	5	900	3	3,500	..	.....
Mobile & Ohio	1	2,500	3	1,500	..	.....	..	.....	1	1,000	1	800	..	.....
Mobile & Alabama Grand Trunk	..	.....	2	1,000	..	.....	..	.....	..	.....	..	.....	..	.....
Mississippi, Gainesville & Tuskaloosa	..	.....	1	1,500	..	.....	..	.....	..	.....	..	.....	3	300
Nashville & Decatur	.	.....	4	500	..	.....	..	.....	..	.....	..	.....	1	636 84
Nashville, Chattanooga & St. Louis	1	2,000	1	1,500	..	.....	..	.....	1	1,000	..	.....	4	250
New Orleans & Selma	..	.....	..	.....	..	.....	..	.....	1	300	..	.....	..	.....
Pensacola	..	.....	..	.....	..	.....	..	.....	..	.....	..	.....	..	.....
Savannah & Memphis	..	.....	1	1,000	..	.....	..	.....	..	.....	..	.....	4	250
Selma, Marion & Memphis	..	.....	2	400	..	.....	..	.....	1	300	..	.....	..	.....
Selma, Rome & Dalton	4	2,500	12	1,200	..	.....	..	.....	7	800	..	.....	..	.....
Selma & Gulf	..	.....	1	400	..	.....	..	.....	1	100	..	.....	..	.....
South & North Alabama	.	.....	1	1,000	..	.....	..	.....	..	.....	..	.....	..	.....
South-Western		500	..	.....	..	.....	..	.....	..	.....	..	.....	..	.....
Tuskegee	1	800	..	.....	..	.....	..	.....	1	400	..	.....	1	300
Western	8	1,800	7	1,200	..	.....	6	400	7	900	2	675	16	225
Vicksburg & Brunswick	1	1,200	1	1,000	..	.....	..	.....	..	.....	..	.....	..	.....

EXHIBIT V—CONTINUED.

Statement of Railroad Property—continued.

NAME OF ROAD.	BOX CARS.		CONSTRUCTION CARS.		FLAT CARS.		ROAD AND HAND CARS.		Total Value of Rolling Stock.	Total Value of Main and Side Track.	TOTAL VALUE.
	No.	Value of each.	No.	Value of each.	No.	Value of each.	No.	Value of each.			
Alabama Central	66	$350 00	..	$.....	24	$250 00	20	$35 00	$ 92,100 00	$ 330,616 47	$ 422,716 47
Alabama & Chattanooga	65	250	10	150 00	85	200	26	30	80,330	494,795	575,125
East Alabama & Cincinnati	2	150	..	.....	2	75	1	50	1,300	50,500	51,800
Montgomery & Eufaula	38	300	..	.....	12	200	16	38 12½	56,410	391,727 27	448,137 27
Memphis & Charleston	154	250	15	175	50	175	30	30	158,275	650,980	809,255
Mobile & Girard	30	350	6	100	34	250	12	30	41,360	234,500	275,860
Mobile & Montgomery	187	250	10	300	108	200	44	25	226,400	820,233 75	1,046,633 75
Mobile & Ohio	96	300	..	.....	35	250	14	30	94,770	355,723 02	450,493 02
Mobile & Alabama Grand Trunk	2	250	..	.....	3	150	3	20	5,510	113,150	118,660
Mississippi, Gainesville & Tuskaloosa	...	.....	..	.....	...	.....	2	30	5,960	29,495	35,455
Nashville & Decatur	103	250	..	.....	33	200	40	20	13,396 23	175,148 50	188,544 73
Nashville, Chattanooga & St. Louis	40	250	5	175	10	175	5	30	34,275	109,800	144,075
New Orleans & Selma	...	.....	..	.....	4	100	1	50	750	41,600	42,350
Pensacola	...	.....	..	.....	...	.....	..	.....	.....	1,040	1,040
Savannah & Memphis	4	400	..	.....	9	150	9	30 55	13,225	120,800	134,025
Selma, Marion & Memphis	8	150	..	.....	10	100	5	35	7,475	53,545	61,020
Selma, Rome & Dalton	209	400	..	.....	109	250	22	35	152,610 26	522,936 64	675,546 90
Selma & Gulf	1	100	2	50	6	75	3	25	6,225	80,500	86,725
South & North Alabama	24	200	1	400	28	150	50	20	13,900	1,191,033 48	1,204,933 48
South-Western	...	.....	..	.....	...	.....	..	.....	850	4,375	5,225
Tuskegee	1	100	..	.....	2	50	2	55	3,810	16,375	20,185
Western	165	250	10	400	52	200	41	45	165,945	802,175	968,120
Vicksburg & Brunswick	1	300	1	200	...	.....	1	50	6,250	42,800	49,050

EXHIBIT V—CONTINUED.

Statement showing the Assessment of Rail Road Property in each county as assessed by the Board of Assessment for the year 1878.

ALABAMA CENTRAL RAIL ROAD.		
Dallas County—		
Main track, 27 miles, at $4,000 per mile	$108,000 00	
Side track, 1 mile, 820 feet, at $2,550 per mile	2,946 02	
Rolling stock	30,699 86	$ 141,645 88
Perry County—		
Main track, 6 miles, at $4,000 per mile	24,000 00	
Side track, 1,600 feet, at $2,550 per mile	772 73	
Rolling stock	6,822 38	31,695 11
Hale County—		
Main track, 5 miles, at $4,000 per mile	20,000 00	
Side track, 800 feet, at $2,550 per mile	386 36	
Rolling stock	5,685 35	26,071 71
Marengo County—		
Main track, 19 miles, at $4,000 per mile	76,000 00	
Side track, 1,800 feet, at $2,550 per mile	869 32	
Rolling stock	21,603 64	98,472 96
Sumter County—		
Main track, 24 miles, at $4,000 per mile	96,000 00	
Side track, 3,400 feet, at $2,550 per mile	1,642 04	
Rolling stock	27,288 77	124,930 81
		$422,716 47
ALABAMA & CHATTANOOGA RAIL ROAD.		
DeKalb County—		
Main track, 41.313 miles, at $3,500 per mile	123,939 00	
Side track, 758 feet, at $1,500 per mile	1,137 00	
Rolling stock	13,555 77	138,631 77
Etowah County—		
Main track, 22.781 miles, at 3,500 per mile	68,343 00	
Side track, 682 feet, at 1,500 per mile	1,023 00	
Rolling stock	7,474 44	76,840 44
St. Clair County—		
Main track, 25.094 miles, at 3,500 per mile	75,282 00	
Side track, 450 feet, at 1,500 per mile	675 00	
Rolling stock	8,233 34	84,190 34
Jefferson County—		
Main track, 45 miles 116 feet, at 3,500 per mile	135,348 00	
Side track, 778 feet, at 1,500 per mile	1,167 00	
Rolling stock	14,802 55	151,317 55
Bibb County—		
Main track, 4 miles 798 feet, at 3,500 per mile	14,394 00	
Side track, 250 feet, at 1,500 per mile	375 00	
Rolling stock	1,574 22	16,243 22

EXHIBIT V—CONTINUED.

ALABAMA & CHATTANOOGA RAIL ROAD—Continued.		
Tuskaloosa county—		
Main track, 42.056 miles, at $$3,500 per mile	$126,168 00	
Side track, 800 feet, at $1,500 per mile	1,200 00	
Rolling stock	13,799 57	141,167 57
Hale County—		
Main track, 16 miles and 875 feet, at $3,500 per mile	50,625 00	
Side track, 373 feet, at 1,500 per mile	559 50	
Rolling stock	5,536 68	56,721 18
Greene County—		
Main track, 19 miles and 960 feet, at $3,500 per mile	59,880 00	
Side track, 422 feet, at 1,500 per mile	633 00	
Rolling stock	6,548 87	67,061 87
Sumter County—		
Main track, 26 miles and 835 feet, at $3,500 per mile	80,505 00	
Side track, 626 feet, at 1,500 per mile	939 00	
Rolling stock	8,804 56	90,248 56
		$ 822,492 50
EAST ALABAMA & CINCINNATI RAIL ROAD.		
Lee County—		
Main track, 4¼ miles, at $2,500 per mile	10,625 00	
Rolling stock	212 50	10,837 50
Chambers County—		
Main track, 15¾ miles, at $2,500 per mile	39,375 00	
Side track, ½ mile, at $1,500 per mile	750 00	
Rolling stock	787 50	40,912 50
Etowah County—		
Main track, 5 miles, at $2,500 per mile	12,500 00	
Rolling stock	250 00	12,750 00
		$ 64,500 00
MONTGOMERY & EUFAULA RAIL ROAD.		
Montgomery County—		
Main track, 21 miles and 620 feet, at $5,000 per mile	105,587 10	
Side track, 1 mile and 1720 feet, at $2,400 per mile	3,181 82	
Rolling stock	14,890 40	123,659 32
Bullock County—		
Main track, 38 miles and 700 feet, at $5,000 per mile	190,662 90	
Side track, 1 mile and 1,720 feet, at 2,400 per mile	3,181 82	
Rolling stock	26,888 25	220,732 97
Barbour County—		
Main track, 20¾ miles, at $5,000 per mile	103,750 00	
Side track, three thousand feet, at 2,400 per mile	1,363 63	
Rolling stock	14,631 35	119,744 98
		$ 464,137 27

EXHIBIT V—Continued.

MEMPHIS & CHARLESTON RAILROAD.		
Jackson county—		
Main track, 40.90 miles, at $6,144 per mile	$251,289 60	
Side track, 2.50 miles, at 3,000 per mile	7,500 00	
Rolling stock	41,493 55	$ 300,283 15
Madison county—		
Main track, 29.90 miles, at $6,144 per mile	188,705 60	
Side track, at 3,000 per mile	7,200 00	
Rolling stock	30,333 95	221,239 55
Limestone county—		
Main track, 12.10 miles, at $6,144 per mile	74,342 40	
Side track, ½ mile, at 3,000 per mile	1,500 00	
Rolling stock	12,275 60	88,118 00
Morgan county—		
Main track, 7.70 miles, at $6,144 per mile	47,308 80	
Side track, 1 mile, at 3,000 per mile	3,000 00	
Rolling stock	7,811 75	58,120 55
Lawrence county—		
Main track, 25.20 miles, at $6,144 per mile	154,828 80	
Side track, 70-100 miles, at 3,000 per mile	2,100 00	
Rolling stock	25,565 75	182,494 55
Colbert county—		
Main track, 39.40 miles, at $6,144 per mile	242,073 60	
Side Track, 1.70 miles, at 3,000 per mile	5,100 00	
Rolling stock	39,971 80	287,145 40
Lauderdale county—		
Main track, 87-100 miles, at $6,144 per mile	5,345 28	
Side track, 10-100 miles, at 3,000 per mile	300 00	
Rolling stock	822 60	6,467 88
		$1,143,869 08
MOBILE & MONTGOMERY RAILROAD.		
Montgomery county—		
Main Track, 13 miles, at $6,144 per mile	79,872 00	
Side track, 2 miles, at 3,150 per mile,	6,300 00	
Rolling stock	17,257 89	103,429 89
Lowndes county—		
Main track, 21 miles, at $6,144 per mile	129,024 00	
Side track, ½ mile, at 3,150 per mile	1,575 00	
Rolling stock	27,878 13	158,477 13
Butler county—		
Main track, 34 miles, at $6,144 per mile	208,896 00	
Side track, 1 mile, at 3,150 per mile	3,150 00	
Rolling stock	45,136 02	257,182 02
Conecuh county—		
Main track, 25 miles, at $6,144 per mile	153,600 00	
Side track, 7-10 mile, at 3,150 per mile	2,205 00	
Rolling stock	33,188 25	188,993 25

EXHIBIT V—CONTINUED.

MOBILE & MONTGOMERY RAIL ROAD—Continued.		
Escambia county—		
Main track, 41 miles, at $6,144 per mile	$251,904 00	
Side track, 1¼ miles, at 3,150 per mile	3,937 50	
Rolling stock	54,428 39	$ 310,269 89
Baldwin county—		
Main track, 30 miles, at $6,144 per mile	184,320 00	
Side track, 7-10 mile, at 3,150 per mile	2,205 00	
Rolling stock	39,825 90	226,350 90
Mobile county—		
Main track, 14 miles, at $6,144 per mile	86,016 00	
Side track, 6-10 mile, at 3,150 per mile	1,890 00	
Rolling stock	18,585 42	106,491 42
		$ 1,351,194 50
MOBILE & GIRARD RAIL ROAD.		
Russell county—		
Main track, 34 miles, at $5,500 per mile	187,000 00	
Side track, ½ mile, at 1,500 per mile	750 00	
Rolling stock	17,000 00	194,750 00
Macon county—		
Main track, ¾ mile, at $5,500 per mile	4,125 00	
Side track, none	.....	
Rolling stock	375 00	4,500 00
Bullock county—		
Main track, 33¼ miles, at $5,500 per mile	182,875 00	
Side track, ½ mile, at 1,500 per mile	750 00	
Rolling stock	16,625 00	200,250 00
Pike county—		
Main track, 15 miles, at $5,500 per mile	82,500 00	
Side track, ½ mile, at 1,500 per mile	750 00	
Rolling stock	7,500 00	90,750 00
		$ 500,250 00
MOBILE & OHIO RAIL ROAD.		
Mobile county—		
Main track, 38.34 miles, at $6,144 per mile	$235,560 96	
Side track, 1.77 miles, at 3,150 per mile	37,075 50	
Rolling stock	59,898 96	$ 332,535 42
Washington county—		
Main track, 22.32 miles, at 6,144 per mile	137,134 08	
Side track, 11.18 miles, at 3,150	3,717 00	
Rolling stock	34,870 75	175,721 83
		$ 508,257 54

EXHIBIT V—CONTINUED.

MOBILE & ALABAMA GRAND TRUNK RAIL ROAD.		
Mobile county—		
Main track, 25 5-10 miles at $2,000 per mile	$ 51,000 00	
Side track, ¾ miles, at 1,500 per mile	1,125 00	
Rolling stock	2,960 63	$ 55,085 63
Washington county—		
Main track, 30 7-10 miles, at $2,000 per mile	61,400 00	
Rolling stock	3,564 37	64,964 37
		$ 120,050 00
MISSISSIPPI, GAINESVILLE & TUSKALOOSA R. R.		
Sumter county—		
Main track, 14.35 miles, at $2,000 per mile	28,700 00	
Side track, 53 miles, at 1,500 per mile	795 00	
Rolling stock	5,960 00	35 455 00
MOBILE & NEW ORLEANS RAIL ROAD.		
Mobile county—		
Main track, 27 miles, at $12,000 per mile	324,000 00	
Side track, 3 miles, at 12,000 per mile	36,000 00	
Rolling stock	50,000 00	410,000 00
NASHVILLE & DECATUR RAIL ROAD.		
Limestone county—		
Main track, 25.03 miles, at $6,500 per mile	169,195 00	
Side track, 1.89 miles, at 3,150 per mile	5,953 50	
Rolling stock	58,427 00	233,575 00
NASHVILLE, CHATTANOOGA & ST. LOUIS R. R.		
Jackson county—		
Main track, 24 miles, at $8,000 per mile	192,000 00	
Side track, 4 6-10 miles, at 3,000 per mile	13,800 00	
Rolling stock	34,275 00	240,075 00
NEW ORLEANS & SELMA RAIL ROAD.		
Dallas county—		
Main track, 20 8-10 miles, at $3,000 per mile	62,400 00	
Rolling stock	750 00	63,150 00
PENSACOLA RAIL ROAD.		
Escambia county—		
Main track, 1-10 mile, at $6,000 per mile	600 00	
Side track, 3-10 mile, at 3,000 per mile	900 00	1,500 00

EXHIBIT V—CONTINUED.

SAVANNAH & MEMPHIS RAIL ROAD.		
Lee county—		
Main track, 15½ miles, at $2,500 per mile	$ 38,750 00	
Side track, 5-16 miles, at 1,200 per mile	375 00	
Rolling stock	3,445 25	$ 42,570 25
Chambers county—		
Main track, 4½ miles, at $2,500 per mile	11,250 00	
Side track, —— —— —— ——	.....	
Rolling stock	1,000 00	12,250 40
Tallapoosa county—		
Main track, 30½ miles, at $2,500 per mile	76,250 00	
Side track, 13-16 miles, at 1,200 per mile	975 00	
Rolling stock	6,778 93	84,003 93
Coosa county—		
Main track, 9 miles, at $2,500 per mile	22,500 00	
Side track, ¼ mile, at 1,200 per mile	300 00	
Rolling stock	2,000 42	24,800 42
		$ 163,625 00
SELMA, MARION & MEMPHIS RAIL ROAD.		
Dallas county—		
Main track, 2⅛ miles, at $2,000 per mile	4,250 00	
Side track, 1-5 mile, at 1,500 per mile	300 00	
Rolling stock	453 45	5,003 45
Perry county—		
Main track, 22⅞ miles, at $2,000 per mile	45,750 00	
Side track, 3-5 mile, at 1,500 per mile	900 00	
Rolling stock	4,881 29	51,531 29
Hale county—		
Main track, 10.03 miles, at $2,000 per mile	20,060 00	
Side track, 1-5 mile, at 1,500 per mile	300 00	
Rolling stock	2,140 26	22,500 26
		$ 79,035 00
SELMA, ROME & DALTON RAIL ROAD.		
Dallas county—		
Main track, 16.2953 miles, at $5,500 per mile	91,077 04	
Side track, 1.3104 miles, at 1,500 per mile	2,381 82	
Rolling stock	14,712 85	108,171 71
Autauga county—		
Main track, 7.1307 miles, at $5,500 per mile	39,861 45	
Side track, none	.....	
Rolling stock	6,439 40	46,300 85
Chilton county—		
Main track, 12.2700 miles, at $5,500 per mile	68,812 50	
Side track, 831 feet, at 1,500 per mile	236 08	
Rolling stock	11,116 54	80,165 12

EXHIBIT V—Continued.

Selma, Rome & Dalton Rail Road—Continued.		
Bibb County—		
Main track, 14.4500 miles, at $$5,500 per mile	$ 81,687 50	
Side track, 2860 feet, at $1,500 per mile	812 50	
Rolling stock	13,197 30	$ 95,697 30
Shelby County—		
Main track, 33 miles and 4300 feet, at $5,500 per mile	185,979 16	
Side track, 4050 feet, at 1,500 per mile	1,150 56	
Rolling stock	30,042 86	217,172 58
Talladega County—		
Main track, 40 miles and 3995 feet, at $5,500 per mile	224,161 45	
Side track, 4380 feet, at 1,500 per mile	1,244 32	
Rolling stock	36,210 12	261,615 89
Calhoun County—		
Main track, 34.2043 miles, at $5,500 per mile	189,128 12	
Side track, 1 mile and 1098 feet, at 2,400 per mile	1,811 93	
Rolling stock	30,550 09	221,490 14
Cherokee County—		
Main track, 11 miles and 3369 feet, at $5,500 per mile	64,009 37	
Rolling stock	10,341 10	74,350 47
		$1,095,062 06
SELMA & GULF RAIL ROAD.		
Dallas County—		
Main track, 26¾ miles, at $2,000 per mile	53,500 00	
Side track, ⅜ mile, at $1,500 per mile	562 50	
Rolling stock	4,831 72	58,894 22
Wilcox County—		
Main track, 13¼ miles, at $2,000 per mile	26,500 00	
Side track, ⅛ mile, at 1,500 per mile	187 50	
Rolling stock	2,393 28	29,080 78
		$ 87,975 00
SOUTH & NORTH ALABAMA RAIL ROAD.		
Montgomery County—		
Main track, 4.24 miles, at $6,144 per mile	26,050 56	
Side track, 3.32 miles at $3,150 per mile	10,552 50	
Rolling stock	464 83	37,067 89
Elmore County—		
Main track, 15.30 miles, at $6,144 per mile	94,003 20	
Side track, .97 mile, at 3,150 per mile	3,055 50	
Rolling stock	1,677 33	98,736 03
Autauga county—		
Main track, 8.65 miles, at $6,144 per mile	53,145 60	
Rolling stock	948 29	54,093 89

EXHIBIT V—CONTINUED.

SOUTH & NORTH ALABAMA RAIL ROAD—Continued.		
Chilton County—		
Main track, 32.53 miles, at $6,144 per mile	$199,864 32	
Side track, 2.06 miles, at 3,150 per mile	6,489 00	
Rolling stock	3,566 26	$209,919 58
Shelby County—		
Main track, 22.02 miles, at $6,144 per mile	135,290 88	
Side track, 2.96 miles, at $3,150 per mile	9,324 00	
Rolling stock	2,413 65	147,028 53
Jefferson County—		
Main track, 39.07 miles at $6,144 per mile	240,046 08	
Side track, 7.42 miles, at 3,150 per mile	23,373 00	
Rolling stock	4,283 24	267,702 32
Blount County—		
Main track, 18.61 miles, at $6,144 per mile	114,339 84	
Side track, .82.100 miles, at $3,150 per mile	2,583 00	
Rolling stock	2,040 21	118,963 05
Cullman County—		
Main track, 19.49 miles, at $6,144 per mile	119,746 56	
Side track, 94-100 mile, at $3,150 per mile	2,961 00	
Rolling stock	2,136 68	124,844 24
Morgan County—		
Main track, 22.51 miles, at $6,144 per mile	138,301 44	
Side track, 3.02 miles, at $3,150 per mile	9,513 00	
Rolling stock	2,467 77	150,282 21
		$1,208,639 48
SOUTH-WESTERN RAIL ROAD.		
Barbour County—		
Main track, 4-5 mile	5,852 25	
Side track	.....	
Rolling stock	850 00	6,702 25
TUSKEGEE RAIL ROAD.		
Macon County—		
Main track, 5⅓ miles, at $3,000 per mile	16,000 00	
Side Track, 1-6 mile, at $2,400 per mile	400 00	
Rolling stock	14,800 00	21,200 00
WESTERN RAIL ROAD.		
Dallas County—		
Main track, 12.79 miles, at $6,144 per mile	78,581 76	
Side track, 68.100 miles, at 3,150 per mile	2,142 00	
Rolling stock	13,224 00	93,947 76
Lowndes County—		
Main track, 22.49 miles, at $6,142 per mile	137,748 48	
Side track, .95.100 mile, at $3,150 per mile	2,992 50	
Rolling stock	23,180 00	163,920 98

EXHIBIT V—CONTINUED.

WESTERN RAILROAD—Continued.		
Montgomery county—		
Main track, 29.95 miles, at $6,144 per mile	$184,012 80	
Side track, 2 miles, at 3,150 per mile	6,300 00	
Rolling stock	30,967 00	$ 221,279 80
Macon county—		
Main track, 27.30 miles, at $6,144 per mile	167,731 20	
Side track, 70-100 mile, at 3,150 per mile	2,205 00	
Rolling stock	28,226 00	198,162 20
Lee county—		
Main track, 54.20 miles, at $6,144 per mile	333,004 00	
Side track, 1.80 miles, at 3,150 per mile	5,670 00	
Rolling stock	56,038 58	394,712 58
Chambers county—		
Main track, 13.84 miles, at $6,144 per mile	85,032 96	
Side track, 16-100 mile, at 3,150 per mile	504 00	
Rolling stock	14,309 42	99,846 38
		$1,171,869 70
VICKSBURG & BRUNSWICK RAILROAD.		
Barbour county—		
Main track, 21 miles, at $3,000 per mile	63,000 00	
Side track, 2-5 mile, at 2,000 per mile	800 00	
Rolling stock	8,000 00	71,800 00

EXHIBIT V—CONTINUED.

Statement showing the length and value of each Railroad in the State, as assessed by the Board for taxes of 1878.

NAME OF ROAD.	MAIN TRACK.		SIDE TRACK.		ROLLING STOCK.	TOTAL VALUE.
	Miles.	Value.	Miles.	Value.		
Alabama Central	81.	$ 324,000 00	2.3140-5280	$ 6,616 47	$ 92,100 00	$ 422,716 47
Alabama & Chattanooga	244.828	734,484 00	5.139	7,708 50	80,300 00	822,492 50
East Alabama & Cincinnati	25.	62,500 00	.1-2	750 00	1,250 00	64,500 00
Montgomery & Eufaula	80.	400,000 00	3.1160-5280	7,727 27	56,410 00	464,137 27
Memphis & Charleston	156.7-100	958,894 08	8.9-10	26,700 00	158,275 00	1,143,869 08
Mobile & Girard	83.	456,500 00	1.1-2	2,250 00	41,500 00	500,250 00
Mobile & Montgomery	178.	1,093,632 00	6.3-4	21,262 50	236,300 00	1,351,194 50
Mobile & Ohio	60.60-100	372,695 04	12.95-100	40,792 50	94,770 00	508,257 54
Mobile & Alabama Grand Trunk	56.2-10	112,400 00	.3-4	1,125 00	6,525 00	120,050 00
Mississippi, Gainesville & Tuskaloosa	14.35-100	28,700 00	.53-100	795 00	5,960 00	35,455 00
Nashville & Decatur	26.03-100	169,195 00	1.87-100	5,953 50	58,427 00	233,575 50
Nashville, Chattanooga & St. Louis	24.	192,000 00	4.6-10	13,800 00	34,275 00	240,075 00
New Orleans & Selma	20.8-10	62,000 00	.....	.....	750 00	63,150 00
New Orleans & Mobile	27.	324,000 00	3.	36,000 00	50,000 00	410,000 00
Pensacola	.1-10	600 00	.3-10	900 00	.....	1,500 00
Savannah & Memphis	59.1-2	148,750 00	1.6-16	1,650 00	13,225 00	163,625 00
Selma, Marion & Memphis	35.03-100	70,060 00	1.	1,500 00	13,225 00	163,625 00
Selma, Rome & Dalton	171.4047-5280	944,716 59	5 483-5280	7,637 21	152,610 26	1,104,964 06
Selma & Gulf	40.	180,000 00	.1-2	750 00	7,225 00	87,975 00
South & North Alabama	182.42-100	1,120,788 48	22.30-100	67,851 00	20,000 00	1,208,639 48
South-Western	.4-5	5,852 25	.....	.....	850 00	6,702 25
Tuskegee	5.1-3	16,000 00	.1-6	400 00	4,800 00	21,200 00
Western	160.1-2	986,111 20	6.29-100	19,813 50	165,945 00	1,171,869 70
Vicksburg & Brunswick	21.	63,000 00	.2-5	800 00	8,000 00	71,800 00
	1,753.405	$8,726,878 64	88,159	$ 282,782 45	$ 1,229,972 29	$ 10,297,033 35

EXHIBIT VI.

Showing the Principal of the Sixteenth Section Fund belonging to the several counties of the State of Alabama, 30th September, 1869, and amount received since that date to September 20th, 1877.

COUNTIES.	PRINCIPAL.
Autauga	$ 27,725 30
Baldwin	1,903 60
Barbour	31,903 60
Bibb	12,860 53
Blount	4,905 41
Bullock	35,053 39
Butler	15,575 48
Calhoun	31,234 18
Chambers	30,545 85
Cherokee	16,119 20
Chilton	14,240 82
Choctaw	20,266 49
Clarke	20,521 16
Clay	8,197 62
Cleburne	6,077 79
Coffee	3,185 63
Conecuh	12,046 11
Coosa	9,842 40
Covington	2,077 84
Crenshaw	9,010 95
Dale	4,116 38
Dallas	110,973 19
DaKalb	8,531 07
Elmore	26,542 10
Escambia	1,690 80
Etowah	13,202 21
Fayette	7,913 08
Franklin	15,163 53
Geneva	1,174 98
Greene	59,990 66
Hale	38,654 62
Henry	13,059 95
Jackson	42,254 52
Jefferson	16,452 69
Lauderdale	20,172 97
Lawrence	55,360 25
Lee	49,934 54
Limestone	54.074 81
Lowndes	54,735 72
Macon	28,224 19
Madison	102,556 77
Marengo	58,676 91
Marion	2,840 66
Marshall	9,432 24
Monroe	25,446 61
Montgomery	78,381 29
Morgan	31,952 05
Perry	76,883 30
Pickens	50,019 26
Pike	9,267 38
Randolph	4,157 34
Russell	49,334 00
Shelby	12,168 18

EXHIBIT VI—CONTINUED.

COUNTIES.	PRINCIPAL.
St. Clair	$ 6,555 34
Sumter	110,275 09
Talladega	20,687 96
Tallapoosa	17,393 80
Tuskaloosa	41,650 89
Walker	3,214 54
Washington	309 32
Wilcox	54,046 16
Winston	443 44
Amount received since September 30, 1869	39,271 75
Total	$ 1,749,819 45

EXHIBIT VII.

Showing amount of assessment in each county for the year 1877; amount of mileage, commissions, insolvencies, and errors, and lands bid in, allowed as credit to each tax collector; amount of school fund and poll tax paid over to county treasurer, net revenue paid into the State treasury, and balance due by tax collectors, October 1, 1878.

AUTAUGA COUNTY.

For the year 1877—J. Abraham, Tax Collector.

To assessment Real estate	$ 5,283 84	By mileage	$ 6 00
Personal property	4,818 50	Assessor's commissions on polls	31 77
Poll tax	1,945 50	on property	279 09
Assessor's supplement on polls	.....	Collector's commissions on polls	60 45
on property	.....	on property	293 13
Assessment by collector on polls	75 00	Errors and insolvencies on polls	886 60
on property	140 40	on property	147 57
		Lands bid in	39 42
		Receipts of poll tax	1,041 18
		Receipts of school fund	2,839 74
		Cash	6,638 29
	$12,263 24		$12,263 24

BALDWIN COUNTY.

For the year 1877—D. A. Moniac, Tax collector.

To Assessment real estate	$ 2,632 83	By mileage	$ .....
personal property	3,182 66	Assessor's commissions	.....
poll tax	925 50	Collector's commisions	.....
Assessor's supplement on polls	.....	Errors and insolvencies	.....
on property	.....	Lands bid in	.....
Assessment by collector on polls	.....	Receipts of poll tax	.....
on property	.....	school fund	.....
		Cash	.....
1878	$ 6,740 99		
Oct. 1. To balance due State	6,740 99	Balance due State	$ 6,740 99

EXHIBIT VII—CONTINUED.

BARBOUR COUNTY.

For the year 1877—T. R. Sylvester, Tax Collector.

To assessment real estate	$ 10,832 72	By mileage	$ 19 00
personal property	8,349 68	Assessor's commissions on polls	.....
poll tax	1,918 50	on property	510 70
Assessor's supplement on polls	2,928 00	Collector's commissions on polls	.....
on property	.....	on property	694 16
Assessment by collector on polls	124 50	Errors and insolvencies on polls	1,887 25
on property	1,172 81	on property	541 94
		Lands bid in	1 00
		Receipts of poll tax	2,818 07
		school fund	5,553 89
		Cash	13,045 48
		Interest allowed	19 40
		Error in account for 1876	25 59
		Amount turned over to successor	208 79
		Balance due State	94
	$25,326 21		$25,326 21

BARBOUR COUNTY.

For the year 1877 (Part)—W. H. Nix, Tax Collector.

To Assessment real estate	$	By mileage	$ .....
personal property	.....	Assessor's commissions	.....
poll tax	.....	Collector's commissions on polls	.....
Assessor's supplement on polls	.....	on property	3 03
on property	.....	Errors and insolvencies	.....
Assessment by collector on polls	.....	Lands bid in	211 86
on property	.....	Receipts of poll tax	.....
Amount received from predecessor	208 79	school fund	.....
		Cash	.....
Balance	6 10		$ 214 89
	$ 214 89	Over-payment	6 10

EXHIBIT VII—CONTINUED.

BIBB COUNTY.

For the year 1877—C. C. Collier, Tax Collector.

To assessment real estate	$ 3,030 09	By mileage	$ 15 00
personal property	2,116 80	Assessor's commissions on polls	32 31
poll tax	1,519 50	on property	181 19
Assessor's supplement on polls	.....	Collector's commissions on polls	58 65
on property	.....	on property	187 95
Assessments by collector on polls	48 00	Errors and insolvencies on polls	442 50
on property	71 46	on property	106 53
		Lands bid in	.....
		Receipts of poll tax	1,023 67
		school fund	1,873 84
		Cash	2,864 21
	$ 6,785 85		$ 6,785 85

BULLOCK COUNTY.

For the year 1877—K. T. Jones and A. J. Slaughter, Tax Collectors.

To assessment real estate	$11,963 89	By mileage	$ 8 00
personal property	7,573 32	Assessor's commissions on polls	63 50
poll tax	2,965 50	on property	420 14
Assessor's supplement on polls	.....	Collector's commissions on polls	107 62
on property	.....	on property	437 30
Assessment by collector on polls	18 00	Errors and insolvencies on polls	849 00
on property	181 84	on property	960 67
Over-payment	235 40	Lands bid in	428 36
		Receipts of poll tax	1,963 80
		school fund	4,000 00
		Cash	13,699 46
	$22,937 85		$22,937 85
		Over-payment	235 30

EXHIBIT VII—CONTINUED.

BLOUNT COUNTY.

For the year 1877—Jere Ratliff, Tax Collector.

To balance due from 1876	$ 5,218 86	By mileage	$ 30 00
Assessment real estate	4,019 05	Assessor's commissions on polls	.....
personal property	2,551 30	on property	254 02
poll tax	1,570 50	Collector's commision on polls	.....
Assessor's supplement on polls	.....	on property	335 74
on property	.....	Errors and insolvencies on polls	88 50
Assessment by collector on polls	150 00	on property	92 03
on property	370 47	Lands bid in	37 30
	$ 13,880 18	Receipts of poll tax	1,268 00
		school fund	2,770 24
		Cash	4,945 03
		Receipts of poll tax of 1876	594 50
		Receipts of school fund of 1873	990 85
		Lands bid in for 1876	148 03
		Balance due State	2,325 94
1878 Oct. 1. To balance due State	2,325 94		$13,880 18

EXHIBIT VII—CONTINUED.

BUTLER COUNTY.

For the year 1877—A. M. Black and B. S. Long, Tax Collectors.

To balance due from 1876	$ 154 33	By mileage	$ 10 60
Assessment real estate	3,986 40	Assessor's commissions on polls	49 85
personal property	3,711 98	on property	323 53
poll tax	1,677 00	Collector's commissions on polls	95 37
Assessor's supplement on polls	508 50	on property	350 96
on property	4,571 88	Errors and insolvencies on polls	524 00
Assessment by collector on polls	123 00	on property	93 83
on property	283 19	Lands bid in	84 65
Credits over debits on poll tax	164 08	Receipts of poll tax	1,800 36
		of school fund	4,252 12
	$15,180 36	Cash	7,428 96
		Interest allowed	12 80
		Balance due State	154 33
1878 October 1. To balance due State	154 33		$15,180 36

CALHOUN COUNTY.

For the year 1876—Elisha McClellan, Tax Collector.

To balance on account for 1876	$ 170 83	By mileage	$ 25 60
Assessment real estate	8,738 83	Assessor's commissions	423 94
personal property	5,092 71	Collector's commissions	513 98
poll tax	2,790 00	Errors and insolvencies on polls	526 00
Assessor's supplement on polls	255 00	on property	125 85
on property	185 76	Lands bid in	26 44
Assessment by collector on polls	63 00	Receipts of poll tax	2,354 20
on property	333 63	of school fund	3,274 63
	$17,629 76	Cash	10,213 75
		Interest allowed	54 54
		Error in account for 1876	6 68
1878 October 1. To balance due State	$ 84 15	Balance due State	84 15
			$17,629 76

EXHIBIT VII—CONTINUED.

CHAMBERS COUNTY.

For the year 1877—*James M. Driver, Tax Collector.

To assessment real estate	$ 6,463 61	By mileage	.....
Assessment personal property	3,587 12	Assessor,s Commissions	.....
Assessment poll tax	1,785 00	Collector's commissions	
Assessor's supplement, on polls	439 50	Errors and insolvencies	.....
property	1,899 87	Lands bid in	.....
Assessment by collector, on polls	.....	Receipts of poll tax	.....
property	.....	Receipts of school fund	.....
		Cash	509 85
	$14,175 10	Balance due State	13,665 25
1878. October 1. To balance due the State	$ 13,665 25		$14,175 10

CHEROKEE COUNTY.

For the year 1877—W. H. Ballard, Tax Collector.

To balance on account 1876	387 69	By mileage	$ 31 80
Assessment real estate	6,687 73	Assessor's commissions, on polls	47 38
Personal property	2,340 88	on property	257 83
Poll tax	1,813 50	Collector's commissions, on polls	126 67
Assessor's supplement, on polls	.....	on property	344 11
on property	.....	Errors and insolvencies, on polls	234 00
Assessment by collector, on polls	477 00	on property	137 11
on property	862 87	Receipts of poll tax	1,882 44
		Receipts of school fund	2,554 79
	$12,569 67	Cash	6,899 40
		Interest allowed	54 17
			$12,569 67

*Mr. J. G. Weaver resigned as Tax Collector October 3, 1877, and there was a vacancy, because no one would accept the office until April 8th, 1878, when the Collector chosen to office at the August (1877) election, Mr. J. M. Driver, comes into office at the beginning of his term, when the usual season for collecting taxes had passed.

EXHIBIT VII—CONTINUED.

CHILTON COUNTY.

For the year 1877—A. C. Ward, Tax Collector.

To assessment real estate	$ 1,599 79	By mileage	8 20
Assessment personal property	991 44	Assessor's commissions, on property	231 08
Assessment poll tax	942 00	Collector's commissions, on property	249 74
Assessor's supplement, on polls	66 00	Errors and insolvencies, on polls	75 00
on property	3,576 68	on property	13 07
Assessment by collector, on polls	.....	Lands bid in	.....
on property	.....	Receipts of poll tax	827 22
	$ 7,175 91	Receipts of school fund	2,188 89
1878.		Cash	2,585 25
October 1. To balance due the State	997 46	Balance due State	997 46
			$7,475 91

CHOCTAW COUNTY.

For the year 1877—W. D. Humphrey, Tax Collector.

To balance due from 1876	$10,419 73	By mileage	29 00
Assessment real estate	4,489 92	Assessor's commissions	258 22
Assessment personal property	2,545 69	Collector's commissions, on property	292 04
Assessment poll tax	2,094 00	Errors and insolvencies, on polls	782 00
Assessor's supplement, on polls	16 50	on property	814 51
on property	496 81	Lands bid in	26 27
Assessment by collector, on polls	.....	Receipts of poll tax	1,000 00
on property	72 39	Receipts of school fund	2,803 44
Error in abstract	88 95	Cash	7,239 77
	$20,223 99	School fund of 1875	788 99
		School fund for 1876	2,608 14
		Poll tax for 1875	1,265 21
		Poll tax for 1876	1,300 00
		Lands bid in for 1876	416 64
		Balance due the State	599 76
1878.			
October 1. To balance due the State	599 76		$20,223 99

EXHIBIT VII—CONTINUED.

CLARKE COUNTY.

For the year 1877—Seth J. Parker, Tax Collector.

To balance from 1876	$ 7,157 97	By mileage	$ 24 20
Assessment real estate	4,110 82	Assessor's commissions	272 04
Assessment personal property	2,242 48	Collector's commissions	.....
Assessment poll tax	2,073 00	Errors and insolvencies on polls	.....
Assessor's supplement, on polls	13 50	on property	347 82
on property	204 44	Lands bid in	.....
Assessment by Collector, on polls	.....	Receipts of poll tax	900 00
on property	.....	Receipts of school fund	.....
Assessment of escaped taxes by Assessor	82 98	Cash	3,015 00
	$ 15,885 19	Assessor's commissions for 1876	244 58
		Collector's commissions for 1876	286 26
		Errors and insolvencies for 1876, on polls	900 00
		on property	194 04
		Lands bid in for 1876	.....
		Receipts of poll tax for 1876	1,725 00
		Receipts of school fund for 1876	821 83
		Errors and insolvencies for 1875, on polls	31 48
		on property	107 57
		Balance due State	7,015 37
1878 October 1. To balance due State	$ 7,015 37		$ 15,885 19

EXHIBIT VII—CONTINUED.

CLAY COUNTY.

For the year 1877—B. T. Goza, Tax Collector.

To balance due for 1876	$ 486 45	By mileage	$ 18 80
Assessment real estate	3,096 68	Assessor's commissions	218 15
Assessment personal property	999 88	Collector's commissions	253 36
Assessment poll tax	1,561 50	Errors and insolvencies, on polls	149 41
Assessor's supplement, on polls	130 50	on property	70 21
on property	567 18	Lands bid in	61 96
Assessment by Collector, on polls	21 00	Receipts of poll tax	1,437 37
on property	22 63	Receipts of school fund	.....
		Cash	4,592 00
	$ 6,885 82	Balance due State	84 56
1878 October 1. To balance due State	$ 84 56		$ 6,885 82

CLEBURNE COUNTY.

For the year 1877—Irvin D. Hogan, Tax Collector.

To balance due for 1876	$ 2,059 63	By mileage	$ 25 60
Assessment real estate	2,595 38	Assessor's commissions	183 42
Assessment personal property	791 73	Collector's commissions	227 90
Assessment poll tax	1,353 00	Errors and insolvencies, on polls	151 50
Assessor's supplement, on polls	.....	on property	18 67
on property	.....	Lands bid in	157 90
Assessment by Collector, on polls	64 50	Receipts of poll tax	1,253 13
on property	140 10	Receipts of school fund	1,865 24
Excess of credits over debits on poll tax	89 69	Cash	1,730 85
		Interest allowed	6 00
	$ 7,094 03	Receipts for school fund for 1876 (balance)	473 81
		Balance due State	1,000 01
1878 October 1. To balance due State	$ 1,000 01		$ 7,094 03

EXHIBIT VII—CONTINUED.

COFFEE COUNTY.

For the year 1877—Hugh Windham, Tax Collector.

To balance due for 1876	$ 739 80	By mileage	$ 16 60
Assessment real estate	1,016 36	Assessor's commissions	149 24
personal property	574 35	Collector's commissions	179 55
poll tax	625 50	Errors and insolvencies, on polls	259 50
Assessor's supplement, on polls	492 00	on property	27 28
on property	765 20	Lands bid in	113 83
Assessment by Collector for 1876, on polls	12 00	Receipts of poll tax	910 00
on property	69 20	school fund	1,650 00
		Assessor's commissions for 1876	154 53
	$ 4,294 41	Collector's " " "	179 69
		Receips for school fund of 1876	52 29
		Error in account for 1876	435 13
		Interest allowed	7 20
		Balance due State	159 57
1878 October 1. To balance due State	159 57		$ 4,294 41

COLBERT COUNTY.

For the year 1877—Goodloe Pride, Tax Collector.

To balance from 1876	$ 150 93	By mileage	$ 42 00
Assessment real estate	8,425 25	Assessor's commissions	374 90
personal property	4,822 85	Collector's "	402 07
poll tax	2,575 50	Errors and insolvencies, on polls	1,216 85
Assessor's supplement, on polls	.....	on property	305 13
on property	.....	Lands bid in	130 88
Assessment by Collector, on polls	.....	Receipts of poll tax	1,200 00
on property	.....	school fund	2,751 52
		Cash	9,068 25
	$ 15,974 53	Error in account for 1876	53 64
		Interest allowed	23 20
		Balance due State	406 09
1878 October 1. To balance due State	406 09		$ 15,974 53

EXHIBIT VII—CONTINUED.

CONECUH COUNTY.

For the year 1877—J. B. Bonnett, Tax Collector.

To Assessment real estate	$ 2,062 10	By mileage	$ 19 60
personal property	2,607 92	Assessor's commissions, on polls	30 51
poll tax	1,410 50	" on property	171 64
Assessor's supplement, on polls	.....	Collector's " on polls	54 91
on property	.....	on property	205 10
Assessment by collector, on polls	40 50	Errors and insolvencies, on polls	393 25
on property	334 60	on property	88 05
Overpayment	3 10	Lands bid in	51 03
		Receipts of poll tax	972 32
		school fund	2,107 85
		Cash	2,290 26
		Interest allowed	74 20
			$ 6,458 72
	$ 6,458 72	Overpayment	3 10

COOSA COUNTY.

For the year 1877—T. P. Cranford, Tax Collector.

To balance due on 1876	$ 4 00	By mileage	$ 9 00
Assessment real estate	3,894 91	Assessor's commissions, on polls	55 98
personal property	1,783 95	on property	207 34
poll tax	1,939 50	Collector's commissions, on polls	96 60
Assessor's supplement, on polls	208 50	on property	229 03
on property	709 35	Errors and insolvencies, on polls	282 00
Assessment by collector, on polls	33 00	property	20 96
on property	216 90	Lands bid in	4 89
		Receipts of poll tax	1,746 42
		school fund	3,360 27
		Cash	2,777 62
	$ 8,790 11		$ 8,790 11

EXHIBIT VII—CONTINUED.

COVINGTON COUNTY.

For the year 1877—S. A. Dauphin, Tax Collector.

To balance for 1876	$ 725 28	By mileage	$ 18 00
Assessment real estate	949 35	Assessor's commissions	128 62
personal property	723 61	Collector's commissions	148 76
poll tax	850 50	Errors and insolvencies on polls	81 00
Assessor's supplement on polls	.....	on property	34 45
on property	.....	Lands bid in	.....
Assessment by collector on polls	25 50	Receipts of poll tax	725 96
on property	47 40	school fund	1,109 98
		Cash for 1876	17 99
	$ 3,321 64	Receipt of school fund of 1876 (balance)	100 00
		Poll tax of 1876	35 43
		Balance due State	921 45
1878 Oct. 1. Balance due State	921 45		$ 3,321 64

CRENSHAW COUNTY.

For the year 1877—E. H. Johnson, Tax Collector.

To assessment real estate	$ 2,257 02	By mileage	$ 12 00
personal property	1,255 00	Assessor's commissions on polls	48 07
poll tax	1,614 00	on property	158 21
Assessor's supplement on polls	303 00	Collector's commissions on polls	84 33
on property	430 09	on property	169 66
Assessment by collecter on polls	42 00	Errors and insolvencies on polls	341 50
on property	114 48	on property	39 81
		Lands bid in	71 66
		Receipts of poll tax	1,485 17
		school fund	.....
		Cash	3,597 18
		Interest allowed	8 00
	$ 6,015 59		$ 6,015 59

EXHIBIT VII—CONTINUED.

CULLMAN COUNTY.

For the year 1877—H. W. Eberly, Tax Collector.

To assessment real estate	$ 1,224 82	By mileage	28 00
personal property	1,312 76	Assessor's commissions on polls	27 87
poll tax	777 00	on property	137 71
Assessor's supplement on polls	253 50	Collector's commissions on polls	48 10
on property	397 56	on property	149 45
Assessment by collector on polls	16 50	Errors and insolvencies on polls	118 00
on property	117 46	on property	49 58
		Lands bid in	26 35
		Receipts of poll tax	854 36
		school fund	1,278 73
		Cash	1,381 45
	$ 4,099 60		$ 4,099 60

DALE COUNTY.

For the year 1877—B. W. Whitman, Tax Collector.

To balance from 1876	$ 271 11	By mileage	$ 20 80
Assessment real estate	2,664 12	Assessor's commissions on polls	.....
personal property	1,125 71	on property	221 42
poll tax	1,293 00	Collector's commissions on polls	.....
Assessor's supplement on polls	435 00	on property	300 75
on property	1,161 55	Errors and insolvencies on polls	280 50
Assessment by collector on polls	129 00	on property	51 06
on property	364 77	Lands bid in	17 81
		Receipts of poll tax	1,444 03
		school fund	3,003 98
		Cash	1,821 20
		Interest allowed	12 60
		Balance due State	271 11
1878	$ 7,444 26		
Oct. 1. To balance due State	271 11		$ 7,444 26

EXHIBIT VII—CONTINUED.

DALLAS COUNTY.

For the year 1877—W. K. McConnell, Tax Collector.

To balance due for 1876	$ 2,118 60	By mileage	$ 12 00
Assessment real estate	27,233 40	Assessor's commissions	893 13
Assessment personal property	19,113 16	Collector's commissions	960 89
Assessment poll tax	8,287 50	Errors and insolvencies, on polls	5,079 00
Assessor's supplement, on polls	.....	on property	2,942 52
on property	.....	Lands bid in	1,151 06
Assessment by Collector, on polls	3 00	Receipts of poll tax	2,932 02
on property	91 03	Receipts of school fund	9,561 77
Sinking fund tax on escaped taxes	229 26	Cash	30,608 20
		Interest allowed	58 70
	$57,075 95	Error in account for 1876	10 00
		Balance due State	2,866 56
1878 October 1. To balance due State	$ 2,866 56		$57,075 95

DEKALB COUNTY.

For the year 1877—Wm. Ferguson, Tax Collector.

To balance from 1876	$ 5,938 17	By mileage	$ 34 60
Assessment real estate	2,698 45	Assessor's commissions	206 19
Assessment personal property	1,938 73	Collector's commissions	231 38
Assessment poll tax	1,189 50	Errors and insolvencies, on polls	30 00
Assessor's supplement, on polls	.....	on property	66 35
on property	.....	Receipts of school fund	1,885 00
Assessment by Collector, on polls	.....	Cash	1,522 75
on property	.....	Interest allowed	63 20
*Error in abstract for 1875	1,704 00	Receipts of school fund from 1876 (balance)	803 21
		Errors and insolvencies for 1876	120 83
	$ 13,468 85	of 1875	420 00
		school fund, 1875	322 71
1878 October 1. To balance due State	7,762 63	Balance due State	7,762 63
			$ 13,468 85

Poll tax omitted.

EXHIBIT VII—CONTINUED.

ELMORE COUNTY.

For the year 1877—W. T. Massengale, Tax Collector.

To assessment real estate	$ 4,650 33	By error in account for 1876	$ 49 87
personal property	3,962 18	Mileage	3 00
poll tax	1,815 00	Assessors's commissions	307 02
Assessor's supplement on polls	247 50	Collector's commissions	372 62
on property	691 11	Errors and insolvencies on polls	.....
Assessment by collector on polls	69 00	on property	768 04
on property	285 80	Receipts of poll tax	1,447 62
Error in abstract for 1877	201 77	of school fund	3,177 59
Overpayment	1,291 27	Cash	7,088 20
			$13,213 96
	$13,213 96	Overpayment	1,291 27

ESCAMBIA COUNTY.

For the year 1877—H. B. Still, Tax Collector.

To balance from 1876	$ 1,295 31	By mileage	$ 22 40
Assessment real estate	1,289 91	Assessor's commissions	.....
personal property	3,383 95	Collector's commissions	.....
poll tax	796 50	Errors and insolvencies	.....
Assessor's supplement on polls	4 50	Lands bid in	.....
on property	17 08	Receipts of poll tax	334 00
Assessment by collector on polls	9 00	of school fund	1,352 09
on property	32 46	Cash	2,698 00
Error in account for 1876	51 00	Error in account for 1876	183 76
		Balance due State	2,289 46
1878	$ 6,879 71		
October 1. To balance due State	2,289 46		$ 6,879 71

EXHIBIT VII—CONTINUED.

ETOWAH COUNTY.

For the year 1877—J. M. Patrick, Tax Collector.

To balance due for 1876	$ 89 69	By mileage	$ 33 60
Assessment real estate	4,363 76	Assessor's commissions on polls	39 42
personal property	2,268 64	on property	237 48
poll tax	1,261 50	Collector's commissions on polls	90 30
Assessor's supplement on polls	264 00	on property	262 51
on property	1,358 63	Errors and insolvencies on polls	211 50
Assessment by collector on polls	246 00	on property	116 94
on property	250 30	Receipts of poll tax	1,430 28
		of school fund	2,497 69
		Cash	5,058 23
		Interest allowed	91 47
		Error in poll tax for 1876	8 00
		Error in lands bid in for 1875	25 20
	$10,102 62		$10,102 62

FAYETTE COUNTY.

For the year 1877—W. A. Edwards, Tax Collector.

To assessment real estate	$ 2,684 73	By overpayment for 1876	$ 39
personal property	1,213 78	Mileage	31 60
poll tax	1,207 50	Assessor's commissions	199 57
Assessor's supplement, on polls	66 00	Collector's commissions	263 78
on property	474 04	Errors and insolvencies	219 15
Assessment by collector, on polls	136 50	Lands bid in	21 98
on property	284 88	Receipts of poll tax	1,141 50
Assessment by collector on polls	.....	school fund	1,904 39
on property	10 24	Cash	2,254 25
Excess of credits over debits on poll tax	5 97	Interest allowed	2 80
		Balance due the State	44 23
1878	$ 6,083 64		
October 1. To balance due the State	44 23		$ 6,083 64

EXHIBIT VII—CONTINUED.

FRANKLIN COUNTY.

For the year 1877—William Rollins, Tax Collectors.

To balance due from 1876	$ 50 86	By mileage	$ 42 00
Assessment real estate	3,716 47	Assessor's commissions on polls	39 10
personal property	1,354 40	on property	186 36
poll tax	1,321 50	Collector's commissions on polls	66 82
Assessor's supplement on polls	112 50	on property	186 59
on property	297 17	Errors and insolvencies on polls	130 50
Assessment by collector on polls	16 50	on property	50 49
on property	2 48	Lands bid in	.....
		Receipts of poll tax	1,214 00
		of school fund	1,602 94
		Cash	3,220 69
		Interest allowed	72 31
		Balance due State	60 08
	$ 6,871 88		$ 6,871 88
1878 October 1. To balance due State	60 80		

GREENE COUNTY.

For the year 1877—W. P. Brugh, Tax Collector.

To Assessment real estate	$ 9,461 16	By mileage	$ 19 20
personal property	5,201 78	Assessor's commissions on polls	62 22
poll tax	2,619 00	on property	370 26
Assessor's supplement	90 00	Collector's commissions on polls	120 80
Assessment by collector on polls	171 00	on property	366 17
on property	64 77	Errors and insolvencies on polls	545 00
		on property	106 34
		Lands bid in	26 90
		Receipts of poll tax	2,040 00
		of school fund	5,000 00
		Cash	8,902 62
		Interest allowed	48 20
	$17,607 71		$17,607 71

EXHIBIT VII—CONTINUED.

GENEVA COUNTY.

For the year 1877—W. J. Mills, Tax Collector.

To assessment real estate	$ 841 55	By mileage	$ 26 00
personal property	598 61	Assessor's commissions, on polls	17 86
poll tax	640 50	on property	96 23
Assessor's supplement, on polls	.....	Collector's commissions, on polls	30 97
on property	.....	on property	97 68
Assessment by collector, on polls	12 00	Errors and insolvencies, on polls	45 00
on property	14 56	on property	34 42
		Lands bid in	.....
		Receipts of poll tax	559 27
		school fund	810 27
		Cash, May 15, 1878	389 52
	$ 2,107 22		$ 2,107 22

HALE COUNTY.

For the year 1877—J. W. Locke, Tax Collector.

To assessment real estate	$10,066 83	By mileage	$ 20 00
personal property	5,373 70	Assessor's commissions	466 37
poll tax	4,170 00	Collector's "	556 06
Assessor's supplement, on polls	118 50	Errors and insolvencies, on polls	1,411 25
on property	613 89	on property	151 47
Assessment by collector, on polls	195 00	Lands bid in	84 43
on property	141 80	Receipts of poll tax	.....
		school fund	4,722 45
	$20,679 72	Cash	10,349 00
		Interest allowed	14 50
		Balance due the State	2,904 19
1878 October 1. To balance due the State	2,904 19		$20,679 72

EXHIBIT VII—CONTINUED.

HENRY COUNTY.

For the year 1877—Sidney Kirkland, Tax Collector.

To balance due for 1876	$ 598 09	By mileage	$ 21 00
Assessment real estate	2,856 92	Assessor's commissions, on polls	57 73
personal property	1,272 13	on property	206 05
poll tax	1,710 00	Collector's commissions on polls	111 08
Assessor's supplement, on polls	585 00	on property	287 54
on property	2,230 40	Errors and insolvencies, on polls	370 50
Assessment by collector, on polls	148 50	on property	57 18
on property	814 90	Lands bid in	27 46
Overpayment	107 62	Receipts of poll tax	936 20
		school fund	3,834 81
		Cash	3,850 95
		Receipts for school fund of 1876	561 06
		Attendance on Probate Court	2 00
	$ 10,323 56		$ 10,323 56
		Overpayment	107 62

JACKSON COUNTY.

For the year 1877—J. M. Gullatt, Tax Collector.

To balance due on 1876	$ 979 23	By mileage	$ 40 60
Assessment real estate	9,908 77	Assessor's commissions	497 48
personal property	5,205 30	Collector's commissions	569 63
poll tax	3,606 00	Errors and insolvencies, on polls	710 00
Assessor's supplement, on polls	97 50	on property	149 95
on property	3,077 13	Lands bid in	62 04
Assessment by collector, on polls	33 00	Receipts of poll tax	3,000 00
on property	109 35	school fund	5,145 82
Excess of credits over debits on poll tax fund	212 98	Cash	12,673 00
		Balance due the State	379 74
	$ 23,228 26		
1878 October 1. To balance due the State	379 74		$ 23,228 26

EXHIBIT VII.

JEFFERSON COUNTY.

For the year 1877—W. H. Riley, Tax Collector.

To balance due from 1876	$ 10,987 65	By mileage	$ 21 00
Assessment real estate	10,907 88	Assessor's commissions on polls	.....
personal property	6,370 63	on property	439 56
poll tax	2,146 50	Collector's commissions on polls	.....
Assessor's supplement on polls	.....	on property	483 11
on property	.....	Errors and insolvencies on polls	81 00
Assessment by collector on polls	30 00	on property	2,105 72
on property	92 56	Lands bid in	.....
Error in abstract for 1876	957 30	Receipts of poll tax	1,483 60
		school fund	1,234 30
	$31,492 52	Cash	10,935 00
		Deduction for prompt payment for 1875	152 59
		Interest allowed for 1875	84 62
		Lands bid in for 1875	13 04
		" " " 1876	146 58
		Errors and insolvencies for 1875, on polls	277 50
		on property	319 95
		Errors and insolvencies for 1876, on polls	282 00
		on property	5,368 14
		Receipts for poll tax, 1876	100 00
		Assessor's commissions for 1876	456 30
		Collector's " " "	550 53
		Balance due State	6,957 97
1878 October 1. To balance due State	6,957 97		$31,492 52

EXHIBIT VII—CONTINUED.

LAMAR COUNTY.

For the year 1877—G. W. Woods, Tax Collector.

To balance for 1876	$ 50 58	By mileage	$ 36 00
Assessment real estate	3,258 46	Assessor's commissions, on polls	.....
Assessment personal property	1,383 83	on property	214 20
Assessment poll tax	1,546 50	Collector's commissions, on polls	.....
Assessor's supplement, on polls	.....	on property	248 44
on property	.....	Errors and insolvencies, on polls	149 00
Assessment by collector, on polls	19 50	on property	27 91
on property	43 41	Lands bid in	60 60
Balance	70 22	Receipts of poll tax	1,303 25
		Receipts of school fund	2,528 70
		Cash	1,800 00
		Interest allowed	4 40
	$ 6,372 50		$ 6,372 50
		Over-payment	70 22

LAUDERDALE COUNTY.

For the year 1877—J. J. Stutts, Tax Collector.

To balance due for 1876	$ 2,382 98	By mileage	$ 45 00
Assessment real estate	11,826 80	Assessor,s Commissions	430 92
Personal property	3,427 16	Collector's commissions	504 82
Poll tax	2,977 50	Errors and insolvencies on polls	769 50
Assessor's supplement, on polls	.....	on property	341 37
on property	.....	Lands bid in	.....
Assessment by collector, on polls	33 00	Receipts of poll tax	2,038 00
on property	274 40	Receipts of school fund	4,032 63
for 1876	102 42	Cash	10,579 98
		Interest allowed	42 60
		Receipt of poll tax of 1876	2,084 00
		Lands bid in for 1876	88 91
	$21,024 17	Balance due State	66 44
1878. October 1. To balance due the State	66 44		$ 21,024 17

EXHIBIT VII—CONTINUED.

LAWRENCE COUNTY.

For the year 1877—J. K. McBride, Tax Collector.

To balance for 1876*		By mileage	$ 39 00
Assessment Real estate	$11,601 53	Assessor's commissions on polls	.....
Personal property	4,800 30	on property	437 97
Poll tax	3,202 50	Collector's commissions on polls	.....
Assessor's supplement on polls	.....	on property	475 29
on property	.....	Errors and insolvencies on polls	1,336 50
Assessment by collector on polls, 1876	280 50	on property	269 11
on property, 1876	96 21	Lands bid in	.....
		Receipts of poll tax	1,507 00
	$19,981 04	Receipts of school fund	4,975 50
		Cash	7,995 00
1878		Receipts of poll tax for 1876	169 96
Oct. 1. To balance due State	$19,981 04	balance due the State	2,775 71
			$19,981 04

*Balance for 1876 in judgment.

LEE COUNTY.

For the year 1877 (Part)—J. A. Guy, Tax Collector.

To balance due from 1876	$ 190 00	By mileage	$ 13 20
Assessment real estate	$10,164 19	Assessor's commissions	476 97
personal property	7,352 08	Collector's commissions	570 90
poll tax	3,433 50	Errors and insolvencies on polls	840 50
Assessor's supplement on polls	.....	on property	237 72
on property	.....	Lands bid in	289 83
Assessment by collector on polls	126 00	Receipts of poll tax	2,396 93
on property	481 73	school fund	4,924 64
Error in amount turned over to successor	17 50	Cash	10,770 05
		Amount turned over to successor, polls	102 00
		property	906 48
		Balance due State	235 79
	$22,937 85		$21,765 01

EXHIBIT VII—CONTINUED.

LEE COUNTY.

For the year 1877—J. H. Williamson, Tax collector.

To Assessment real estate	.....	By mileage	$ .....
personal property	.....	Assessor's commissions	.....
poll tax	.....	Collector's commisions	18 10
Assessor's supplement on polls	.....	Errors and insolvencies, supplemental	16 49
on property	.....	Lands bid in	1 50
Receipt from predecessor, on polls	102 00	Receipts of poll tax	87 00
on property	906 48	school fund	.....
Assessment by collector on polls	1 50	Cash	878 00
on property	86	Error in amount received from predecessor	17 50
Balance	8 02		$ 1,018 86
	$ 1,018 86	Overpayment	8 02

LIMESTONE COUNTY.

For the year 1877—J. M. Russell, Tax Collector.

To balance due from 1876	$ 293 07	By mileage	$ 42 80
Assessment real estate	12,890 94	Assessor's commissions on polls	70 66
personal property	5,161 85	on property	406 68
poll tax	3,318 00	Collector's commissions on polls	148 96
Assessor's supplement on polls	.....	on property	443 01
on property	.....	Errors and insolvencies on polls	967 21
Assessments by collector on polls	312 00	on property	274 18
on property	363 33	Lands bid in	18 12
Over-payment	4 20	Receipts of poll tax	2,437 78
		school fund	4,586 84
		Cash	12,947 15
			$ 22,343 39
	$ 22,343 39	Over-payment	4 20

EXHIBIT VII—CONTINUED.

LOWNDES COUNTY.

For the year 1877—T. W. Armstrong, Tax Collector.

To Assessment real estate	$13,791 37	By over-payment for 1876	$ 42 50
personal property	7,493 43	mileage	5 00
poll tax	4,861 50	Assessor's commissions on polls	.....
Assessor's supplement on polls	172 50	on property	529 33
on property	29 75	Collector's commisions on polls	.....
Assessment by collector on polls	10 50	on property	569 06
on property	10 66	Errors and insolvencies on polls	2,590 00
		on property	247 24
	$26,369 71	Lands bid in	.....
1878*		Receipts of poll tax	2,245 93
Oct. 1. To balance due State	221 80	school fund	3,500 00
		Cash	15,668 00
		Amount turned over to successor	750 85
		Balance due State	221 80
			$26,369 71

*Since settled in full.

LOWNDES COUNTY.

For the year 1877—J. E. Bruner, Tax Collector.

To Assessment real estate	$	By mileage	$ .....
Assessment personal property	.....	Assessor's commissions	.....
Assessment special tax	.....	Collector's commissions	11 26
Assessment escaped taxes	.....	Errors and insolvencies	.....
Amount turned over by predecessor	750 85	Lands bid in	668 26
Over-payment	180 39	Cash	251 72
			$ 931 24
	931 24	Over-payment	180 39

EXHIBIT VII—CONTINUED.

MACON COUNTY.

For the year 1877—W. H. Hurt, Tax Collector.

To Assessment real estate	$ 7,503 93	By mileage	$ 9 00
personal property	3,984 81	Assessor's commissions on polls	38 27
poll tax	2,491 50	on property	308 50
Assessor's supplement on polls	.....	Collector's commissions on polls	75 03
on property	.....	on property	312 17
Assessment by collector on polls	112 50	Errors and insolvencies on polls	1,215 75
on property	36 75	on property	63 81
		Lands bid in	948 50
		Receipts of poll tax	1,261 67
		school fund	4,336 47
		Cash	5,557 92
		Interest allowed	2 40
	$14,129 49		$14,129 49

MADISON COUNTY.

For the year 1877—Perry L. Harrison, Tax Collector.

To assessment real estate	$30,487 62	By overpayment for 1876	$ 58 30
Assessment personal property	10,181 01	Mileage	40 60
Assessment poll tax	5,124 00	Assessor's commissions	806 75
Assessor's supplement, on polls	.....	Collector's commissions	863 25
on property	.....	Errors and insolvencies, on polls	2,799 00
Assessment by collector, on polls	90 00	on property	868 87
on property	20 00	Lands bid in	765 71
Warrant for overpayment	58 30	Receipts of poll tax	2,215 50
		Receipts of school fund	8,112 05
	$45,960 93	Cash	29,268 60
1878. October 1. To balance due the State	162 30		$45,960 93

EXHIBIT VII—CONTINUED.

MARION COUNTY.

For the year 1877—J. R. Hughes, Tax Collector.

To balance due from 1876	$ 269 22	By mileage	$ 37 80
Assessment real estate	1,647 62	Assessor's commissions	.....
personal property	866 44	Collector's "	.....
poll tax	970 50	Errors and insolvencies, on polls	.....
Assessor's supplement, on polls	.....	on property	.....
on property	.....	Lands bid in	.....
Assessment by collector, on polls	.....	Receipts of poll tax	652 00
on property	.....	school fund	1,200 00
		Cash	1,000 00
	$ 3,753 78	Balance due the State	863 98
1878 October 1. To balance due the State	863 98		$ 3,753 78

MARENGO COUNTY.

For the year 1877—M. H. McNeil, Tax Collector.

To balance due for 1876	$ 9,050 20	By mileage	$ 21 00
Assessment real estate	10,831 67	Assessor's commissions	494 24
Assessment personal property	6,144 94	Collector's commissions	577 66
Assessment poll tax	4,701 00	Errors and insolvencies on polls	36 00
Assessor's supplement, on polls	.....	on property	79 26
on property	525 86	Lands bid in	.....
Assessment by Collector, on polls	15 00	Receipts of poll tax	.....
on property	133 82	school fund	5,826 62
		Cash	8,499 63
	$31,402 49	Amount turned over to successor	2,035 64
		Balance due State	13,832 54
1878 October 1. To balance due State	$ 13 832 54		$31,402 49

EXHIBIT VII—CONTINUED.

MARENGO COUNTY.

For the year 1877 (Part)—Q. S. Adams, Tax Collector.

To Assessment real estate	$	By mileage	$ .....
Assessment personal property	.....	Assessor's commissions	13 05
poll tax	.....	Collector's commissions	14 04
Amount received from successor, on polls	1,223 50	Errors and insolvencies, on polls	1,140 00
on property	812 14	on property	154 12
	$ 2,035 64	Lands bid in	.....
		Cash	.....
1878		Balance due the State	714 43
Oct. 1. To balance due State	714 43		$ 2,035 64

MARSHALL COUNTY.

For the year 1877—S. S. Ledbetter, Tax Collector.

To balance due on 1876	$ 34 93	By mileage	$ 34 60
Assessment real estate	5,134 05	Assessor's commissions	256 86
personal property	1,919 59	Collector's commissions	295 83
poll tax	1,500 00	Errors and insolvencies on polls	249 00
Assessor's supplement, on polls	.....	on property	86 94
on property	.....	Lands bid in	.....
Assessment by collector, on polls	106 50	Receipts of poll tax	1,118 40
on property	32 97	school fund	2,619 59
	$ 8,728 04	Cash	3,955 13
		Interest allowed	7 00
1878		Balance due State	104 69
October 1. To balance due State	104 69		$ 8,728 04

EXHIBIT VII—CONTINUED.

MOBILE COUNTY.

For the year 1877—E. B. Lott, Tax Collector.

To balance due for 1876	$136,404 84	By mileage	$ 37 00
Assessment real estate	85,000 91	Receipts of poll tax	1,933 12
personal property	56,466 79	school fund	14,417 31
poll tax	10,299 00	Cash	108,466 09
Assessor's supplement on polls	.....	Assessor's commissions on polls, 1876	90 45
on property	25,707 70	on property, 1876	2,131 68
Assessment by collector on polls	.....	Collector's commisions on polls, 1876	150 75
on property	.....	on property, 1876	2,206 27
		Errors and insolvencies on polls, 1876	8,503 50
	$313,879 24	on property, 1876	20,582 67
		Receipts for poll tax, 1876	567 19
		Lands bid in, 1875	17,389 75
		Lands bid in, 1873 and 1874, (balance)	3,780 31
1878 October 1. To balance due State	133,563 15	Balance due State	133,563 15
			$313,879 24

MONTGOMERY COUNTY.

For the year 1877—Patrick Robinson and W. B. Armstead, Tax Collectors.

To assessment real estate	$38,475 57	By mileage	$ .....
personal property	22,638 90	Assessor's commissions	1,173 23
poll tax	8,742 00	Collector's commissions	1,507 81
Assessor's supplement, on polls	.....	Errors and insolvencies on polls	5,635 50
on property	42,917 24	on property	43,719 13
Assessment by collector, on polls	984 50	Lands bid in	1,399 58
on property	2,093 56	Receipts of poll tax	3,166 31
		school fund	11,406 43
	$115,851 77	Cash	47,299 18
		Balance due State*	544 60
1878 October 1. To balance due State	544 60		$115,851 77

*In litigation.

EXHIBIT VII—CONTINUED.

MONROE COUNTY.

For the year 1877—J. F. Boyles, Tax Collector.

Assessment real estate	$ 4,108 47	By mileage	$ 20 20
personal property	2,394 43	Assessor's commissions on polls	59 20
poll tax	2,461 50	on property	207 96
Assessor's supplement, on polls	.....	Collector's commissions on polls	103 18
on property	.....	on property	209 60
Assessment by collector, on polls	45 00	Errors and insolvencies on polls	488 00
on property	16 40	on property	105 05
Excess of credits over debits on poll tax fund	172 88	Lands bid in	6 85
		Receipts of poll tax	2,029 00
		school fund	2,881 85
		Cash December 12, 1877	2,513 03
	$ 9,198 68	Cash May 15, 1878	574 76
			$ 9,198 68

MORGAN COUNTY.

For the year 1877—S. M. Smith, Tax Collector.

To balance due from 1876	$ 2,663 80	By mileage	$ 37 60
Assessment real estate	7,659 48	Assessor's commissions	363 85
personal property	3,708 61	Collector's commissions	402 41
poll tax	2,295 00	Errors and insolvencies, on polls	419 70
Assessor's supplement on polls	52 50	on property	390 17
on property	323 12	Lands bid in	.....
Assessments by collector on polls	.....	Receipts of poll tax	1,773 58
on property	.....	school fund	3,251 06
		Cash	7,000 00
		Interest allowed	97 88
	$ 16,702 51	Balance due State	2,966 26
1878 Oct. 1. To balance due State	$ 2,966 26		$ 16,702 51

EXHIBIT VII—CONTINUED.

PERRY COUNTY.

For the year 1877—M. T. Hendrix, Tax Collector.

To balance due from 1876	$ 621 15	By mileage	$ 15 00
Assessment real estate	11,494 42	Assessor's commissions	477 33
personal property	5,703 95	Collector's commissions	601 35
poll tax	3,562 50	Errors and insolvencies on polls	1,052 00
Assessor's supplement on polls	.....	on property	681 96
on property	.....	Lands bid in	609 90
Assessment by collector on polls	217 50	Receipts of poll tax	2,200 00
on property	520 61	school fund	6,101 69
(bal. for 1876) on polls	178 50	Cash	7,895 00
on property	547 25	Error in abstract	281 80
		Collector's commissions on his assessment for 1876	72 57
1878	$22,845 88	Balance due State	2,757 18
Oct. 1. To balance due State	*2,757 18		
			$22,845 88

*Settled in full since 1st of October, 1878.

PICKENS COUNTY.

For the year 1877—James Kilpatrick, Tax Collector.

To balance due from 1876	$ 1,388 33	By mileage	$ 30 00
Assessment real estate	$ 6,117 73	Assessor's commissions	342 54
personal property	3,583 90	Collector's commissions	441 57
poll tax	2,646 00	Errors and insolvencies on polls	661 50
Assessor's supplement on polls	90 00	on property	126 04
on property	439 95	Lands bid in	60 32
Assessment by collector on polls	33 00	Receipts of poll tax	1,869 82
on property	542 40	school fund	4,502 90
		Cash	5,309 40
		Interest allowed	21 27
		Lands bid in for 1875	10 67
		Balance due State	1,465 28
1878	$14,841 31		
October 1. To balance due State	1,465 28		
			$14,841 31

EXHIBIT VII—CONTINUED.

PIKE COUNTY.

For the year 1877—Felix Walker, Tax Collector.

To assessment Real estate	$ 6,914 98	By over-payment for 1875	$ 46 60
Personal property	3,565 30	Mileage	12 00
Poll tax	2,737 50	Assessor's commissions on polls	69 70
Assessor's supplement on polls	66 00	on property	297 19
on property	474 95	Collector's commissions on polls	116 17
Assessment by collector on polls,	.....	on property	297 19
on property	.....	Errors and insolvencies on polls	480 00
		on property	95 64
	$13,758 73	Lands bid in	138 19
		Receipts of poll tax	2,148 14
		Receipts of school fund	3,586 68
		Cash	6.446,23
		Interest allowed	25 00
			$13,758 73

RANDOLPH COUNTY.

For the year 1877 —T. J. East, Tax Collector.

To balance due for 1876	$ 1,316 11	By mileage	$ 21 00
Assessment real estate	3,046 50	Assessor's commissions on polls	39 42
personal property	975 01	on property	157 16
poll tax	1,807 50	Collector's commissions on polls	73 50
Assessor's supplement on polls	.....	on property	167 82
on property	.....	Errors and insolvencies on polls	493 65
Assessment by collector on polls	78 00	on property	163 50
on property	106 60	Lands bid in	148 00
Excess of credits over debits on poll tax account for 1875	172 78	Receipts of poll tax	1,256 43
		school fund	770 00
		Cash	2,828 42
		Interest allowed	36 50
		Lands bid in for 1875	338 75
		Lands bid in for 1876	393 35
		Errors in poll tax account for 1875	615 50
	$ 7,502 50		$ 7,502 50

EXHIBIT VII—CONTINUED.

RUSSELL COUNTY.

For the year 1877—Boykin Jones, Tax Collector.

To assessment real estate	$ 10,152 02	By overpayment for 1876	$ 387 92
personal property	3,708 23	Mileage	16 60
poll tax	3,570 00	Assessor's commissions on polls	68 91
Assessor's supplement, on polls	.....	on property	347 68
on property	.....	Collector's commissions on polls	118 75
Assessment by collector, on polls	39 00	on property	349 11
on property	29 67	Errors and insolvencies on polls	1,273 00
		on property	116 84
		Lands bid in	1,100 48
		Receipts of poll tax	2,096 00
		of school fund	4,313 26
		Cash	7,282 70
		Balance due State	27 67
1878	$ 17,498 92		
October 1. To balance due the State	27 67		$17,498 92

SHELBY COUNTY.

For the year 1877—Enoch Seale, Tax Collector.

To balance for 1876	$ 1,509 83	By mileage	$ 19 00
Assessment real estate	5,676 12	Assessor's commissions	330 87
personal property	5,006 85	Collector's commissions	365 86
poll tax	1,431 50	Errors and insolvencies on polls	151 00
Assessor's supplement on polls	.....	on property	59 78
on property	.....	Lands bid in	.....
Assessment by collector on polls	9 00	Receipts of poll tax	1,186 16
on property	84 72	school fund	2,779 90
		Cash	7,399 35
		Amount turned over to successor	108 13
	$13,718 02	Balance due State	1,317 97
1878			
Oct. 1. Balance due State	1,317 97		$13,718 02

EXHIBIT VII—CONTINUED.

ST. CLAIR COUNTY.

For the year 1877—A. G. Watson, Tax Collector.

To Assessment real estate	$ 4,979 61	By mileage	$ 24 00
personal property	1,975 41	Assessor's commissions, on polls	62 13
poll tax	2,062 50	on property	220 80
Assessor's supplement on polls	.....	Collector's commissions, on polls	101 52
on property	158 03	on property	239 52
Assessment by collector on polls	78 00	Errors and insolvencies, on polls	187 50
on property	188 76	property	80 56
Over-payment	356 27	Lands bid in	45 86
		Receipts of poll tax	1,796 31
		school fund	3,173 28
		Cash	3,860 00
		Interest allowed	7 10
			$ 9,798 58
	$ 9,798 58	Over-payment	356 27

EXHIBIT VII—CONTINUED.

SUMTER COUNTY.

For the year 1877—Simon Hall, Tax Collector.

To balance due for 1876	$ 671 14	By mileage	$ 27 00
Assessment real estate	12,194 89	Assessor's commissions	513 75
personal property	8,488 90	Collector's commissions	568 05
poll tax	2,650 50	Errors and insolvencies, on polls	569 50
Assessor's supplement, on polls	15 00	on property	121 20
on property	161 98	Receipts of poll tax	1,683 00
Assessment by Collector for 1876, on polls	64 50	school fund	7,466 63
on property	59 35	Cash	11,835 15
		Cash from successor in office	900 00
	$24,306 26	Balance due State	621 98
1878 October 1. To balance due State	621 98		$24,306 26

TALLADEGA COUNTY.

For the year 1877—Andrew Jackson, Tax Collector.

To assessment real estate	$12,072 96	By mileage	$ 18 80
personal property	6,413 23	Assessor's commissions	500 47
poll tax	2,875 50	Collector's "	624 35
Assessor's supplement, on polls	606 00	Errors and insolvencies, on polls	971 00
on property	951 38	on property	506 12
Assessment by Collector, on polls	270 00	Lands bid in	121 69
on property	478 64	Receipts of poll tax	2,439 17
		school fund	3,993 40
	$23,667 71	Cash	14,487 81
		Balance due State	4 90
1878 October 1. To balance due State	4 90		$23,667 71

EXHIBIT VII—CONTINUED.

TALLAPOOSA COUNTY.

For the year 1877—R. T. Parker, Tax Collector.

To assessment real estate	$ 8,382 58	By mileage	12 00
Assessment personal property	2,966 04	Assessor's commissions	385 50
Assessment poll tax	3,543 00	Collector's commissions	465 48
Assessor's supplement, on polls	.....	Errors and insolvencies, on polls	854 50
on property	.....	on property	155 27
Assessment by collector, on polls	15 00	Lands bid in	57 17
on property	257 06	Receipts of poll tax	2,486 92
		Receipts of school fund	4,687 52
	$15,163 68	Cash	6,020 86
1878		Balance due the State	38 46
October 1. To balance due the State	38 46		$15,163 68

TUSKALOOSA COUNTY.

For the year 1877—W. H. Wilds, Tax Collector.

To balance from 1876	$ 1,137 08	By mileage	$ 22 60
Assessment real estate	10,831 05	Assessor's commissions	508 05
personal property	7,165 88	Collector's commissions	579 03
poll tax	2,994 50	Errors and insolvencies on polls	1,079 60
Assessor's supplement on polls	178 50	on property	235 58
on property	1,317 49	Lands bid in	47 27
Assessment by collector on polls	127 50	Receipts of poll tax	2,033 80
on property	299 35	of school fund	4,564 40
Assessment of escaped taxes (assessor)	67 60	Cash	14,789 55
		Balance due State	269 07
1878	824,118 95		
October 1. Balance due State	269 07		$24,118 95

EXHIBIT VII—CONTINUED.

WALKER COUNTY.

For the year 1877—W. F. Sides, Tax Collector.

To balance from 1876	$ 529 79	By mileage	$ 28 60
Assessment real estate	1,224 29	Assessor,s Commissions	186 32
personal property	557 67	Collector's commissions	206 87
poll tax	369 00	Errors and insolvencies on polls	27 00
Assessor's supplement on polls	165 00	on property	7 40
on property	633 81	Lands bid in	50 50
Assessor's supplement No. 2, on polls	529 50	Receipts of poll tax	951 42
on property	1,525 00	Receipts of school fund	1,695 27
Assessment by collector	37 05	Cash	2,203 25
		Balance due State	214 48
1878	$ 5,571 11		
October 1. To balance due State	214 48		$ 5,571 11

WASHINGTON COUNTY.

For the year 1877—W. A. Moseley, Tax Collector.

To balance for 1876	$ 2,617 24	By mileage	$ 28 60
Assessment real estate	1,595 85	Assessor's commissions	215 48
Assessment personal property	2,109 24	Collector's commissions	.....
Assessment poll tax	859 50	Errors and insolvencies, on polls	171 00
Assessor's supplement, on polls	19 50	on property	53 40
on property	102 94	Lands bid in	109 78
Assessment by collector, on polls	.....	Receipts of poll tax	614 00
on property	.....	Receipts of school fund	959 57
		Cash	2,183 65
	$ 7,304 27	Assessor's commissions for 1876	184 34
		Collector's " " "	202 35
1878.		Errors and insolvencies for 1876, on polls	198 00
October 1. To balance due the State	*1,914 69	on property	21 80
		Receipts for poll tax of 1876	447 61
		Balance due State	1,914 69
			$ 7,304 27

* Part of this amount is stated by the collector to be railroad company tax, and is withheld from him because the property of the company is in litigation.

EXHIBIT VII—CONTINUED.

WILCOX COUNTY.

For the year 1877—Robert H. Bussey, Tax Collector.

To balance due for 1876	$ 428 60	By mileage	$ 15 00
Assessment real estate	13,097 59	Assessors's commissions	488 65
Personal property	4,861 23	Collector's commissions	563 68
Poll tax	4,786 50	Errors and insolvencies on polls	1,683 00
Assessor's supplement, on polls	.....	on property	1,032 21
on property	110 21	Lands bid in	28 46
Assessment by collector, on polls	112 50	Receipts of poll tax	2,844 00
on property	57 13	of school fund	5,941 02
		Cash	10,750 00
	$23,453 76	Balance due the State	107 74
1878 October 1. To balance due State	107 74		$23,453 76

EXHIBIT VII—CONTINUED.

WINSTON COUNTY.

For the year 1877—F. M. Taylor, Tax Collector.

To assessment real estate	$ 540 72	By mileage	$ 37 60
personal property	306 60	Assessor's commissions	81 68
poll tax	534 00	Collector's commisions	94 35
Assessor's supplement on polls	.....	Errors and insolvencies, on polls	46 50
on property	.....	on property	12 80
Assessment by collector on polls	16 50	Lands bid in	.....
on property	10 57	Receipts of poll tax	462 55
		school fund	661 97
	$ 1,408 49	Cash	.....
		Interest allowed	10 40
		Balance due State	64
1878 October 1. To balance due State	64		$ 1,408 49

EXHIBIT VIII—Statement of Funds received for the year ending September 30th, 1878.

COUNTIES.	GOLD AND SILVER.	CURRENCY.	WAR-RANTS.	STATE CER-TIFICATES.	OBLIGAT'NS.	TOTAL.
Autauga	$.....	$ 4,643 74	$.....	$ 5 00	$ 2,410 00	$ 7,058 74
Baldwin	.....	1,078 63	.....	.....	.....	1,078 63
Barbour	.....	8,891 90	125 00	10 00	4,790	13,816 90
Bibb	.....	2,471 58	.....	5 00	710	3,196 58
Blount	83 83	4,745 86	.....	.....	630	5,459 69
Bullock	20 00	10,865 49	.....	30 00	4,190	15,105 49
Butler	.....	4,487 96	.....	.....	3,330	7,817 96
Calhoun	.....	10,645 77	10 00	5 00	570	11,230 77
Chambers	.....	1,566 95	25 00	5 00	100	1,696 95
Cherokee	.....	4,649 37	.....	.....	2,250	6,899 37
Chilton	.....	2,980 40	.....	.....	250	3,230 40
Choctaw	.....	3,702 27	130 00	5 00	3,810	7,647 27
Clarke	.....	3,865 40	.....	.....	400	4,265 40
Clay	.....	3,929 25	.....	.....	710	4,639 25
Cleburne	.....	1,052 05	.....	.....	960	2,012 05
Coffee	.....	16 85	.....	.....	140	156 85
Colbert	.....	8,577 23	.....	5 00	3,240	11,822 23
Conecuh	.....	1,562 03	.....	5 00	1,590	3,157 03
Coosa	.....	2,751 27	.....	20 00	450	3,221 27
Covington	.....	74 99	.....	.....	60	134 99
Crenshaw	.....	3,712 23	.....	5 00	220	3,937 23
Cullman	.....	1,050 50	.....	.....	830	1,880 50
Dale	.....	1,660 20	25 00	.....	760	2,445 20
Dallas	.....	33,333 82	30 00	105 00	3,640	37,108 82
DeKalb	.....	1,306 90	.....	.....	330	1,636 90
Elmore	.....	4,541 83	.....	.....	3,100	7,641 83
Escambia	.....	754 30	.....	5 00	2,520	3,279 30
Etowah	.....	3,772 58	.....	.....	1,680	5,452 58
Fayette	.....	2,345 87	.....	10 00	210	2,565 87
Franklin	.....	2,816 20	.....	.....	760	3,576 20
Greene	.....	9,075 12	.....	45 00	1,260	10,380 12
Geneva	.....	527 45	.....	.....	10	537 45
Hale	.....	11,734 47	.....	10 00	680	12,424 47
Henry	.....	3,927 60	.....	.....	500	4,421 60
Jackson	.....	10,171 00	.....	15 00	3,540	13,726 00

Jefferson	.....	8,769 38	.....	5 00	3,110	11,884 83
Lamar	.....	2,042 50	.....	.....	135	2,172 50
Lauderdale	.....	10,612 23	.....	.....	1,680	13,292 23
Lawrence	.....	8,718 73	.....	10 00	870	9,598 73
Limestone	.....	9,796 95	20 00	10 00	3,840	13,666 95
Lee	.....	10,235 67	.....	50 00	2,660	12,945 67
Lowndes	.....	15,786 26	.....	5 00	3,350	19,141 26
Macon	.....	5,536 72	.....	10 00	1,490	7,036 72
Madison	.....	31,203 74	25 00	20 00	3,250	34,498 74
Marengo	.....	7,779 44	10 00	15 00	2,890	10,694 44
Marion	.....	1,033 10	.....	.....	120	1,153 10
Marshall	50 00	4,264 38	.....	10 00	50	4,374 38
Mobile	7 68	89,307 28	85 00	245 00	23,990	113,634 96
Monroe	.....	3,423 91	.....	5 00	380	3,808 91
Montgomery	.....	52,033 54	.....	25 00	6,010	58,068 54
Morgan	.....	3,558 50	.....	60 00	4,220	7,838 50
Perry	.....	20,299 87	.....	35 00	3,750	24,084 87
Pickens	.....	4,975 18	.....	20 00	2,170	7,165 18
Pike	.....	6,522 56	.....	10 00	1,170	7,702 56
Randolph	3 00	2,822 57	.....	5 00	370	3,200 57
Russell	.....	7,792 60	.....	.....	540	8,332 60
Shelby	.....	7,456 35	.....	.....	190	7,646 35
St. Clair	.....	4,047 25	.....	.....	310	4,357 25
Sumter	90 00	12,640 18	45 00	25 00	2,110	14,910 18
Talladega	.....	13,558 60	.....	5 00	2,190	15,753 60
Tallapoosa	.....	5,544 61	.....	90 00	1,480	7,114 61
Tuskaloosa	.....	14,542 76	.....	35 00	1,720	16,297 76
Walker	.....	2,033,25	.....	40 00	130	2,203 25
Washington	.....	2,251 06	.....	10 00	260	2,521 06
Wilcox	.....	12,707 70	.....	5 00	4,080	16,792 70
Winston	.....	123 12	.....	.....	.....	123 12
Auditor	2 50	5,443 16	.....	.....	490	5,935 66
Treasurer	.....	3,985 00	.....	90 00	1,420	5,495 00
Secretary of State	.....	1,991 00	.....	.....	560	2,551 00
Insurance Companies	.....	3,361 52	.....	.....	950	4,311 52
Express Company	.....	.....	.....	.....	2,000	2,000 00
Penitentiary	.....	16,000 00	.....	.....	.....	16,000 00
Sixteenth Section Fund	.....	1,553 87	.....	.....	1,100	2,653 87
Governor	.....	342 50	.....	.....	.....	342 50
Banks	.....	1,285 00	.....	.....	2,040	3,325 00
Overpayment of license refunded	.....	13 00	.....	.....	80	93 00
Total	$ 257 01	$578,521 35	$ 530 00	$ 1,130 00	$137,790 00	$718,228 36

EXHIBIT IX.

Showing the total Taxable Property in each County of the State, by items, and amount of Taxes assessed upon each item, for the year 1877, at 70 cents on the $100 00.

COUNTIES.	Real Estate.						
	Lands.					Town Property.	
	Acres Improved.	Acres Unimproved.	Total No. Acres.	Value.	Tax.	Value.	Tax.
Autauga	.....	.....	327,564	$ 614,403 00	$ 4,300 82	$ 155,085 00	$ 1,085 57
Baldwin	22,726	473,875	496,601	376,119 00	2,632 83	.....	.....
Barbour	205,829	302,401 ⅔	508,230	1,006,683 00	7,046 77	666,792 00	4,667 54
Bibb	.....	.....	259,225	429,471 00	3,006 29	9,955 00	69 68
Blount	.....	.....	.....	584,969 85	4,094 78	28,255 00	197 78
Bullock	.....	.....	389,382	1,439,798 00	10,078 48	269,330 00	1,885 79
Butler	.....	.....	431,046	783,745 00	5,486 21	259,324 00	1,815 26
Calhoun	.....	.....	267,866	1,060,690 00	7,424 82	246,443 00	1,725 09
Chambers	.....	.....	365,348	980,677 00	6,825 34	145,484 00	1,019 32
Cherokee	45,780	130,250	176,030	912,861 00	6,390 02	42,530 00	297 71
Chilton	.....	.....	205,679	250,541 00	1,753 78	26,622 00	186 35
Choctaw	69,454	327,667	397,121	720,480 20	5,043 35	Town property	incl. in lands
Clarke	55,708	461,516	517,224	597,488 00	4,182 41	21,505 00	150 53
Clay	37,708	214,135	250,843	495,505 00	3,468 53	9,584 00	67 08
Cleburne	.....	.....	150,272	381,804 14	2,672 67	5,902 00	41 31
Coffee	.....	.....	195,792	206,916 00	1,448 42	9,510 00	66 57
Colbert	.....	.....	.....	1,228,234 00	8,597 63	.....	.....
Conecuh	.....	.....	333,263	298,577 00	2,090 03	36,010 00	252 07
Coosa	.....	.....	296,112	578,739 00	4,051 17	31,045 00	217 31
Covington	.....	.....	333,497	134,742 87	943 19	5,095 00	35 66
Crenshaw	.....	.....	333,440	353,931 50	2,477 51	14,465 00	101 25
Cullman	.....	.....	199,356	208,089 50	1,456 62	24,893 00	174 25
Dale	.....	.....	277,113	479,183 87	3,354 28	30,918 40	216 41
Dallas	.....	.....	666,804	3,890,071 00	27,233 40	Town property	incl. in lands
DeKalb	.....	.....	.....	385,494 00	2,698 45	.....	.....
Elmore	.....	.....	341,483	695,657 00	4,869 61	69,710 00	487 96
Escambia	.....	.....	349,686	157,522 00	1,102 65	29,117 00	203 81
Etowah	.....	.....	160,270	713,060 00	4,991 42	106,025 00	742 17
Fayette	.....	.....	238,573	447,453 00	3,132 17	8,815 00	61 70
Franklin	.....	.....	309,491	539,509 00	3,776 57	13,760 00	96 32

Greene	.....	.....	367,619	1,180,175 00	8,267 22	185,800 00	1,300 60
Geneva	.....	.....	125,805	113,285	792 99	8,637 00	60 46
Hale	126,625	226,369	352,994	1,278,669	8,960 67	230,015 00	1,610 10
Henry	100,336	211,637	370,781	687,668	4,813 67	34,710 00	242 96
Jackson	.....	.....	341,489	1,412,688	9,888 81	82,159 00	575 10
Jefferson	.....	.....	381,607 86	1,006,393	7,044 75	551,876 00	3,863 13
Lamar	.....	.....	338,300	458,805	3,211 63	6,690 00	46 83
Lauderdale	67,263	175,056	390,841	1,421,954	9,953 67	267,590 00	1,873 13
Lawrence	128,207	284,881	413,088	1,552,691 50	10,965 05	104,670 00	732 69
Limestone	.....	.....	297,430	1,571,875	11,003 15	269,685 00	1,887 79
Lee	.....	.....	359,873	884,589 50	6,192 12	565,296 00	3,957 02
Lowndes	.....	.....	467,000	1,809,742	12,668 19	160,455 00	1,123 18
Macon	.....	.....	392,383	890,151	6,231 05	183,415 00	1,283 90
Madison	170,247	243,214	413,461	2,832,996	19,830 97	1,522,379 00	10,656 65
Marengo	.....	.....	554,025	1,391,198	9,738 38	225,504 00	1,588 52
Marion	.....	.....	207,040	235,374	1,647 61	.....	.....
Marshall	37,342	112,027	149,369	689,347	4,285 42	44,090 00	308 63
Mobile	.....	.....	.....	12,140,923	85,003 01	.....	.....
Monroe	.....	.....	427,760	566,943	3,960 59	23,025 00	161 11
Montgomery	.....	.....	431,531	1,937,100	13,559 70	3,559,410 00	24,915 87
Morgan	.....	.....	292,831	1,133,392 50	7,933 74	.....	.....
Perry	.....	.....	381,275	1,263,315	8,843 20	378,746 00	2,651 22
Pickens	.....	.....	473,315	855,449	6,363 93	64,486 00	441 40
Pike	.....	.....	390,831	732,677	5,024 67	209,965 00	1,469 06
Randolph	.....	.....	237,004	432,590 85	3,028 13	12,850 00	84 95
Russell	.....	.....	418,321	1,142,980	8,000 86	118,529 00	829 70
Shelby	.....	.....	323,372	751,010	5,257 07	59,865 00	419 05
St. Clair	.....	.....	240,310	619,927	4,339 49	56,712 00	396 98
Sumter	.....	.....	513,247	1,537,718	10,764 02	224,480 00	1,571 36
Talladega	.....	.....	321,814	1,427,007	9,989 04	391,797 00	2,742 57
*Tallapoosa	.....	.....	408,153	1,159,664 50	8,117 61	66,487 00	467 92
Tuskaloosa	.....	.....	568,130	1,132,804	7,929 62	560,983 00	3,925 08
Walker	.....	.....	122,649	226,907	1,588 34	15,682 00	109 77
Washington	.....	.....	324,521	233,754	1,636 27	.....	.....
Wilcox	156,830	399,975	556,805	1,728,572	12,100 00	127,953 00	895 67
Winston	7,135	79,367	86,502	76,711	536 97	535 00	3 75
Total	1,331,390 00	3,552,472	21,318,787	$65,958,886 78	$ 461,712 20	$ 12,580,810 40	$ 88,065 67

*$82,039 48 of Railroad assessment included in valuation of Real Estate.

EXHIBIT IX.

Taxable property—Continued.

COUNTIES	PERSONAL PROPERTY.											
	Wharves, Wh'f Boats, toll b'dg's, ferries, &c.		Steamboats, Vessels, &c. in Waters of State.		Stocks of Goods, &c.		Cattle Over Six Months Old.			Printing Presses and Materials.		
	Value.	Tax.	Value.	Tax.	Value.	Tax.	No.	Value.	Tax.	No	Value.	Tax.
Autauga	$	$	$	$	$ 29,630 00	$ 207 41	5,902	$ 22,161 00	$ 155 12	1	$ 500	$ 3 50
Baldwin	1,100 00	7 70	8,855 00	61 98	26,400	184 80	9,387	79,881	559 86	...	.....	.....
Barbour	.....	.....	.....	.....	274,846	1,923 92	5,781	29,765	208 28	...	1,900	13 30
Bibb	.....	.....	.....	.....	21,000	147 00	3,010	16,095	112 66	...	.....	.....
Blount	110	77	.....	.....	26,860	188 02	1,131	12,765	89 35	1	200	1 40
Bullock	.....	.....	.....	.....	152,250	1,065 83	5,114	30,711	214 97	2	2,600	18 20
Butler	.....	.....	.....	.....	174,570	1,221 99	3,808	20,613	144 28	1	1,500	10 50
Calhoun	.....	.....	.....	.....	105,560	738 92	2,628	15,151	106 04	1	1,000	7 00
Chambers	.....	.....	.....	.....	50,100	350 70	2,855	16,986	118 90	1	800	5 60
Cherokee	800	5 60	800	5 60	41,300	289 10	820	10,106	70 74	1	1,000	7 00
Chilton	75	52	.....	.....	23,390	163 73	4,663	18,316	128 21	...	.....	.....
Choctaw	325	2 27	.....	.....	56,235	393 64	5,621	41,551	290 84	1	500	3 50
Clarke	.....	.....	.....	.....	57,620	368 34	7,492	40,851	286 71	1	250	1 75
*Clay	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....
Cleburne	.....	.....	.....	.....	11,800	82 60	1,239	6,486	45 40	...	.....	.....
Coffee	.....	.....	.....	.....	8,369	58 52	4,015	19,949	139 63	1	30	21
Colbert	65	45	.....	.....	72,925	510 48	2,194	14,080	98 56	1	1,000	7 00
Conecuh	.....	.....	.....	.....	53,924	377 46	3,823	20,821	145 81	1	500	3 50
Coosa	.....	.....	.....	.....	33,470	234 29	3,051	19,196	134 37	1	100	70
Covington	.....	.....	.....	.....	4,728 33	33 10	4,655	28,862	202 03	...	.....	.....
Crenshaw	.....	.....	.....	.....	9,710	67 97	3,449	18,130	126 08	...	.....	.....
Cullman	.....	.....	.....	.....	6,320	44 24	1,361	8,138	56 96	1	500	3 50
Dale	.....	.....	.....	.....	31,819	222 72	3,098	15,588 85	109 11	1	350	2 45
Dallas	3,860	27 02	.....	.....	562,623	3,938 36	3,861	36,317	254 21	2	5,000	35 00
DeKalb	.....	.....	.....	.....	16,420	114 94	1,827	10,661	74 62	...	.....	.....
Elmore	12,000	84 00	2	14	72,351	505 10	4,129	25,349	177 44	1	425	2 97
Escambia	590	4 13	.....	.....	34,145	239 01	5,181	37,924	265 66	...	.....	.....
Etowah	950	6 85	.....	.....	59,680	417 76	1,411	59,159	414 11	1	1,000	7 00
Fayette	.....	.....	.....	.....	21,250	148 75	.....	14,028	98 19	1	350	2 45

Franklin	.....	.....	.....	.....	28,600	200 20	2,191	11,023	77 16	...	.....	.....
Greene	80	56	.....	.....	122,675	858 72	.....	20,349	142 44	1	1,000	7 00
Geneva	900	6 30	250	1 75	5,475	38 32	3,445	16,814	117 69	...	.....	.....
Hale	.....	.....	.....	.....	125,900	881 30	3,396	21,480	149 72	1	2,205	15 43
Henry	350	2 45	.....	.....	35,575	249 02	.....	47,785	334 49	...	.....	.....
Jackson	10	07	.....	.....	60,408	422 85	5,867	28,192	197 36	...	.....	.....
Jefferson	25	17	.....	.....	121,915 65	853 41	4,069	22,688 50	158 82	2	2,000	14 00
Lamar	.....	.....	.....	.....	16,060	112 42	.....	9,605	67 23	1	1,000	7 00
Lauderdale	.....	.....	.....	.....	83,608	585 25	6,457	62,375	436 62	1	300	2 10
Lawrence	1,000	7 00	.....	.....	73,625	515 37	.....	22,457	157 19	2	1,700	11 90
Limestone	.....	.....	.....	.....	73,346	513 42	2,226	14,563	101 94	1	450	3 15
Lee	.....	.....	.....	.....	153,365	1,073 55	2,761	16,684	116 78	...	2,200	15 40
Lowndes	.....	.....	.....	.....	96,453	675 17	3,926	30,056	210 39	1	600	4 20
Macon	.....	.....	.....	.....	82,000	574 00	4,434	26,728	187 10	3	2,350	16 45
Madison	3,000	210 00	.....	.....	222,130	1,534 91	1,090	11,990	83 98	...	3,400	23 80
Marengo	2,550	17 85	.....	.....	143,320	1,003 24	6,581	52,466	367 25	...	500	3 50
Marion	.....	.....	.....	.....	10,672	74 70	1,587	8,810	61 67	...	.....	.....
Marshall	850	5 95	.....	.....	42,587	298 00	2,403	14,422	100 95	...	.....	.....
Mobile	87,300	611 10	155,250	1,086 75	2,054,537	14,381 76	.....	50,906	355 17	...	20,500	143 50
Monroe	100	70	.....	.....	53,200	362 40	6,950	40,263	281 84	...	250	1 75
Montgom'ry	2,000	14 00	364	2 55	713,185	4,992 30	3,626	26,907	188 35	...	26,260	183 82
Morgan	.....	.....	.....	.....	91,508	640 45	2,331	13,661	95 70	...	.....	.....
Perry	150	1 05	.....	.....	176,959	1,238 71	3,944	25,306 50	177 14	1	1,525	10 67
Pickens	950	6 65	.....	.....	97,775	684 42	5,027	26,299	184 06	1	600	4 20
Pike	.....	.....	.....	.....	127,695	824 56	7,744	60,557	423 89	3	2,850	19 95
Randolph	100	70	.....	.....	19,786	138 50	1,072	5,965	41 75	1	500	3 50
Russell	.....	.....	.....	.....	58,261	407 82	.....	24,876	174 13	1	350	2 45
Shelby	475	3 32	.....	.....	79,739	558 17	3,418	19,225	134 57	1	600	4 20
St. Clair	500	3 50	.....	.....	50,956	356 69	1,909	8,205	57 43	1	600	4 20
Sumter	3,770	26 39	.....	.....	146,410	1,024 87	5,277	32,321	226 25	1	850	5 95
Talladega	.....	.....	.....	.....	170,877	1,196 13	3,949	32,023	224 11	1	3,400	23 80
Tallapoosa	50	35	.....	.....	66,885	468 19	3,648	20,773	146 40	1	1,000	7 00
Tuskaloosa	2,250	15 75	.....	.....	204,535	143 17	.....	34,540 40	241 77	1	2,200	15 40
Walker	.....	.....	.....	.....	17,945	125 61	798	5,527	38 64	...	.....	.....
Washington	.....	.....	.....	.....	2,000	14 00	8,670	69,540	487 76	...	.....	.....
Wilcox	.....	.....	.....	.....	147,085	1,029 59	5,011	35,051	245 35	...	.....	.....
Winston	.....	.....	.....	.....	350	2 45	854	5,283	36 98	...	.....	.....
	$ 126,290 00	$ 884 03	$ 165,521 00	$ 1,158 77	$7,817,696 98	$ 54,723 87	216,167	$ 1,665,477 75	$11,588 13	47	$98,695 00	$690 86

*From the abstract it was impossible to get the valuation and taxes of each item, as the total amount of exemptions were taken from the total amount of assessment.

EXHIBIT IX.

Taxable Property—Continued.

Counties.	Horses over six months old.			Mules over six months old.			Studs, jacks, jennets and race horses.			Sheep over six mos. old.			Goats over six mos. old.		
	No.	Value.	Tax.	No.	Value.	Tax.	No	Value.	Tax.	No.	Value.	Tax.	No.	Value.	Tax.
Autauga	881	$ 44,563	$ 311 91	894	$ 52,366	$ 366 55	3	$ 219 00	$ 1 53	669	$ 851 00	$ 5 95	1,235	$ 1,029 00	$ 7 20
Baldwin	293	18,637	130 45	221	11,044	77 30	1	300	2 10	6,470	10,414 00	72 89	812	429	3 00
Barbour	1,691	91,261	645 62	2,439	131,364	8,670 50	4	65	45	1,224	1,613 00	11 29	1,911	1,245	8 71
Bibb	1,222	59,388	415 71	545	33,820	236 74	4	450	3 15	935	880 00	6 16	910	630	4 41
Blount	1,497	69,390	485 73	842	43,211	302 77	45	1,124	7 86	1,220	1,316 00	9 21	391	310	2 17
Bullock	1,435	79,971	559 79	2,044	129,795	908 56	11	1,105	7 73	669	952 00	6 66	756	748	5 23
Butler	.....	63,917	447 41	.....	62,687	438 83	2	66	46	.....	786 00	5 50	.....	559 50	3 91
Calhoun	1,611	82,837	479 85	1,710	90,081	630 56	14	1,455	10 18	661	700 00	4 89	1,313	1,055 00	7 37
Chambers	1,381	76,333	534 32	1,664	93,231	652 68	19	539	3 86	494	669 00	4 67	696	471	3 29
Cherokee	1,261	77,151	540 05	830	49,599	347 19	5	505	3 53	700	703 00	4 92	100	142	1 00
Chilton	897	47,982	335 87	365	21,130	151 27	11	830	5 81	552	1,336 00	9 14	1,345	876	6 12
Choctaw	1,579	93,360	653 52	823	56,492 50	395 44	3	125	87	1,232	1,897 00	13 13	1,137	820 50	5 74
Clarke	1,454	82,919	580 79	725	44,985	315 94	6	440	3 08	1,043	1,302 00	9 11	1,184	608 00	4 24
Clay*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cleburne	875	36,688	256 81	678	32,346	226 42	24	491	3 43	458	451 50	3 16	195	137 50	96
Coffee	630	33,060	231 42	405	24,960	174 72	7	455	3 15	2,621	3,848 50	26 93	693	380 00	2 57
Colbert	1,863	81,052	567 36	1,501	80,689	564 82	15	775	5 43	1,250	1,776	12 43	53	48	34
Conecuh	668	43,576	305 03	260	16,330	114 31	3	70	49	1,488	2,048	14 33	805	505	3 53
Coosa	1,185	62,551	437 85	1,248	71,707	501 94	15	1,170	8 19	743	1,009	7 06	1,027	650	4 55
Covington	541	30,589 50	214 40	116	6,100	42 69	2	30	21	4,378	6,372 20	44 61	394	203 80	1 43
Crenshaw	920	45,524	318 66	759	22,985	300 89	5	165	1 15	613	711	4 97	1,202	726 50	5 08
Cullman	736	28,064	196 44	209	8,954	61 67	25	796	5 57	807	866 50	6 06	34	24 00	16
Dale	821	44,846	313 92	881	58,348	408 44	9	430	3 25	1,215	1,615 25	11 30	1,327	791 50	5 56
Dallas	1,902	119,505	834 60	2,028	236,666	1,656 66	38	1,754	12 27	1,504	1,537	10 75	2,608	1,859 00	13 01
DeKalb	1,365	57,365	401 55	415	20,866	146 06	34	2,157	15 09	1,119	1,138	7 96	.....	.....	.....
Elmore	1,042	50,532	353 72	1,078	60,731	432 02	18	1,533	10 68	836	1,687	11 80	2,476	1,498	10 50
Escambia	458	29,101	203 70	71	5,026	35 18	4	500	3 50	4,957	7,384	51 68	526	377	2 63
Etowah	1,410	67,510	472 57	612	30,657	214 59	21	1,853	12 97	798	835	5 84	271	194	1 35
Fayette	.....	99,183	694 28	.....	.....	.....	...	401	2 80	.....	798	5 58	11	11	07

Franklin....	1,567	66,388 00	464 72	675	32,293 00	226 05	17	1,155	8 08	1,079	1,113 00	7 78	87	88	62
Greene.....	.....	64,209	449 46	.....	140,476 50	983 33	...	1,000	7 00	.....	2,012	14 08	.....	704	4 92
Geneva.....	435	24,285	169 99	86	5,555	38 88	...	.....	.....	7,366	11,095	77 65	688	401	2 81
Hale.....	1,507	79,306	555 13	2,614	150,360	1,052 51	4	1,560	10 92	1,299	2,251	15 75	654	654	45 78
Henry.....	.....	686 17	480 21	.....	72,670	508 69	...	710	4 96	.....	4,083	28 58	.....	842	5 89
Jackson.....	4,812	181,973	1,273 81	1,630	69,344	485 40	95	6,116	42 81	2,833	2,877	20 13	564	482	3 36
Jefferson....	2,210	103,210	722 47	1,072	57,410	401 87	15	1,530	10 71	1,586	1,783	12 48	1,853	1,150 65	8 05
Lamar.....	.....	78,505	549 53	.....	38,435	269 04	...	1,005	7 03	.....	475	3 32	.....	395 00	2 76
Lauderdale..	2,619	106,626	746 38	2,031	92,885	650 19	53	2,870	20 09	6,151	6,956	45 69	157	152	1 06
Lawrence...	2,834	132,212	925 48	2,175	111,354	779 47	20	1,685	11 79	2,138	2,457	17 19	565	557	3 89
Limestone...	2,491	102,738	719 16	1,608	72,443	507 10	27	1,521	10 65	1,155	1,572	11 00	275	348	2 44
Lee.....	1,341	70,699	494 89	1,341	75,001	525 00	61	1,464	10 25	328	406 50	2 85	399	344	2 41
Lowndes....	1,822	100,400	702 80	2,887	176,178	1,233 24	13	2,390	16 73	670	1,153	8 07	1,059	768	5 37
Macon.....	816	46,131	322 91	948	54,791	383 54	4	900	6 30	637	1,040	7 28	745	500	3 50
Madison....	3,928	154,505	1,081 54	2,689	112,706	788 94	33	2,450	17 15	734	1,707	11 95	.....	.....	.....
Marengo.....	2,095	106,399	774 78	2,609	156,172	1,093 19	30	2,419	16 93	2,165	4,113	28 79	854	623	4 35
Marion.....	1,053	49,544	346 80	358	19,335	137 44	12	885	6 19	913	965	6 75	64	50	35
Marshall.....	1,736	81,306	569 14	794	42,115	294 80	26	1,557	10 89	1,144	1,474	10 31	439	379	2 65
Mobile.....	.....	88,445	619 12	.....	51,871	363 10	...	1,475	10 33	.....	.....	.....	.....	.....	.....
Monroe.....	1,382	80,775	565 42	803	52,868	370 07	5	530	3 71	2,585	3,471	24 29	2,705	1,319	9 23
Montgomery.	1,400	76,866	538 07	2,935	165,755	1,160 29	16	2,345	16 49	1,576	2,700	18 90	1,442	1,042	7 30
Morgan.....	2,341	103,300	723 10	1,086	47,638	333 47	14	1,065	7 45	705	730	5 11	.....	.....	.....
Perry.....	1,867	89,022	623 15	2,368	132,832	929 82	24	2,618	18 32	903	1,142	7 99	953	908 25	6 35
Pickens....	1,876	87,494	612 45	2,374	125,230	876 61	12	860	6 02	1,493	1,686	11 80	668	523 00	3 66
Pike.....	1,500	77,100	539 70	1,229	77,019	539 13	...	.....	.....	1,171	2,016	14 00	1,454	723	5 06
Randolph....	1,077	42,995	300 96	782	38,440	269 08	14	375	2 62	657	698	4 58	31	35	24
Russell.....	.....	56,055	392 38	.....	113,508	794 55	...	630	4 41	.....	1,020	7 14	.....	848	5 93
Shelby.....	1,343	71,148	498 03	793	48,675	340 72	15	945	6 61	693	962	6 73	2,663	1,578	11 04
St. Clair....	1,732	80,033	560 23	861	45,289	317 02	25	1,450	10 15	858	869	6 08	834	478	3 34
Sumter.....	1,927	104,760	733 31	2,641	155,444	1,088 10	13	3,275	22 92	2,147	2,873	20 11	763	536	3 75
Talladega...	1,407	95,169	666 18	1,607	113,048	791 33	23	885	6 19	836	1,035	7 24	876	963	6 74
Tallapoosa..	2,133	112,483	787 37	1,550	91,478	640 34	10	1,288	9 01	602	706	4 94	235	201	1 40
Tuskaloosa..	.....	117,350	821 44	.....	81,975	573 82	...	1,005	7 04	.....	2,703	18 91	.....	1,143	7 99
Walker.....	.....	34,628	242 39	.....	15,990	111 90	...	640	4 48	.....	474 50	3 32	.....	43 50	30
Washington.	553	23,262	162 83	183	12,458	87 20	4	100	70	4,306	5,880	41 16	.....	.....	.....
Wilcox.....	1,863	100,341	702 38	2,669	150,364	1,052 54	...	.....	.....	1,442	2,174	15 21	1,862	1,140 00	7 98
Winston.....	526	21,334	149 34	133	7,225	50 57	6	190	1 33	479	542	3 79	110	82	57
	83,811	$4,796,480 50	$33,575 36	684 89	$4,502,800 00	$31,519 60	939	$69,891 00	$489 23	89,907	$144,088 95	$1,0 0 8	46,411	$37,328 70	$261 30

*From the abstract, it was impossible to get the valuation and taxes of each item, as the total amount of exemptions were taken from the total amount of assessments.

EXHIBIT IX.

Taxable Property—Continued.

COUNTIES.	HOGS OVER SIX MONTHS OLD.			TOOLS.		FARMING IMPLEMENTS.		WAGONS, CARRIAGES, &C.		HOUSEHOLD FURNITURE.		LIBRARIES.	
	No.	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.
Autauga....	461	$ 783	$ 5 48	$ 7,830	$ 54 81	$ 890 00	$ 6 23	$ 11,769	$ 82 37	$ 4,715	$ 33 00	$ 1,380	$ 966
Baldwin.....	320	335	2 34	398	2 78	.....	.....	6,987	48 90	5,580	39 06	10	07
Barbour....	1,235	1,968	13 77	.....	.....	3,909	27 36	38,227	267 58	21,627	151 38	4,935	34 54
Bibb.....	523	818	5 72	400	2 80	1,425	9 97	3,711	25 97	1,195	8 36	1,070	7 49
Blount.....	529	921	6 44	769	5 38	114	79	4,748	33 23	1,887	13 20	435	3 04
Bullock	396	770	5 39	4,129	28 90	1,105	7 73	17,887	125 20	11,815	82 70	3,850	26 95
Butler.....	.....	1,444 50	10 57	662	4 63	509	3 56	13,358	93 50	15,045	105 31	3,630	25 41
Calhoun....	308	696	4 87	2,005	14 03	1,074	7 51	26,827	187 78	11,436	80 43	2,850	19 95
Chambers ..	219	451	3 15	1,515	10 60	704	4 92	25,417	177 91	8,674	60 71	1,625	11 37
Cherokee....	530	663	4 44	1,225	8 57	1,225	8 64	10,106	70 74	1,505	10 53	1,285	8 99
Chilton.....	354	538	3 76	275	1 92	51	35	4,065	28 45	1,275	8 92	50	35
Choctaw....	1,023	1,779	12 45	683	4 78	1,646 90	11 52	11,355	79 48	3,168	21 47	1,478	10 35
Clarke.....	1,213	1,875	13 12	371	2 59	498	3 49	8,557	59 89	3,179	22 24	1,050	7 35
Clay	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cleburne....	195	240 25	1 68	265	1 85	65	45	3,445	24 11	900	6 36	310	2 17
Coffee	318	458	3 20	170	1 19	1,091 50	7 64	5,212	36 48	525	3 68	230	1 61
Colbert.....	408	1,022	7 15	945	6 61	2,534	17 75	9,675	67 73	5,175	36 22	1,215	8 51
Conecuh ...	132	230	1 61	322	2 25	82	57	6,546	45 82	1,315	9 20	1,392	9 74
Coosa.....	616	965	6 74	1,233	8 63	256	1 79	10,498	73 48	4,199	29 39	550	3 84
Covington..	471	653	4 57	276 50	1 93	40 50	28	6,063	42 44	265	1 85	90	63
Crenshaw...	543	937	6 55	280	1 95	113	78	7,408	51 85	1,529	10 70	300	2 10
Cullman.....	134	253 50	1 77	286	1 98	24	16	830	5 81	697	4 87	450	3 15
Dale	1,440	2,058 50	14 40	1,140	7 98	116 50	82	11,168	78 17	1,857	12 99	905	6 27
Dallas	1,770	2,689	18 81	8,545	59 81	3,542	24 79	35,170	246 19	45,765	318 35	13,690	95 83
DeKalb	492	247	5 22	1,176	8 23	2,377	16 63	3,162	22 13	2,140	14 98	.....	.....
Elmore.....	229	613	4 30	985	6 90	438	3 01	9,581	67 17	4,737	33 16	2,330	16 30
Escambia...	818	1,293	9 05	880	6 16	60	42	4,882	34 17	1,164	8 14	285	1 99
Etowah....	454	706	4 94	1,839	12 87	846	5 92	11,431	80 01	5,163	36 14	1,443	10 10
Fayette.....	.....	860	6 02	260	1 82	469	3 28	2,678	18 74	1,1[illegible]0	7 91	75	52

Franklin ...	364	692	4 84	468	3 28	240	1 67	3,382	23 68	880	6 15	777	5 43
Greene	.....	969	6 78	868	6 07	2,784	19 48	20,116	140 81	11,025	77 17	4,392	30 74
Geneva.....	1,065	1,600	11 19	.....	.....	226	1 58	1,940	13 58	298	2 08	.....	.....
Hale	1,130	3,141	21 97	335	2 34	4,067	28 46	24,180	169 26	9,701	67 90	5,110	35 77
Henry.....	.....	15,952 50	111 66	2,303	16 12	7,742	54 19	28,544	199 81	57,520	402 64	695	4 86
Jackson.....	.....	4,885	34 19	1,090	7 63	3,832	26 81	4,082	28 58	2,115	14 40	1,670	11 69
Jefferson ...	603	736	5 15	1,152	8 06	465 75	3 26	7,198	50 39	7,465	52 26	2,575	18 03
Lamar	.....	365	2 45	515	3 60	25	17	4,280	29 96	870	6 09	955	6 68
Lauderdale..	9,399	22,984	160 88	4,056	28 39	16,145	113 01	46,341	324 38	141,655	991 58	5,005	35 03
Lawrence...	.....	2,144	15 00	1,400	9 80	2,608	18 25	17,495	101 46	7,745	54 21	3,003	21 02
Limestone..	1,257	2,304	16 13	1,513	10 59	2,989	20 92	14,213	99 49	8,664	60 65	3,760	26 32
Lee.....	295	900	6 30	1,844	12 91	2,130	14 91	24,209 50	169 47	19,455	136 18	6,375	44 62
Lowndes ...	1,774	3,778	26 44	912	6 38	3,016	21 11	16,891	118 23	14,885	104 19	1,725	12 07
Macon	56	116	83	395	2 76	355	2 38	13,628	95 39	6,135	42 94	3,150	22 05
Madison....	672	3,050	21 35	180	1 26	1,600	11 20	15,200	106 40	68,165	477 16	13,945	97 62
Marengo....	2,353	5,367	37 56	1,139	7 97	4,974	34 81	21,695	151 86	15,461	108 22	3,248	22 73
Marion.....	182	272	1 90	480	3 36	88	61	1,538	10 76	1,340	9 38	.....	.....
Marshall....	615	1,435	10 04	1,557	10 89	1,859	13 01	4,443	31 10	2,086	14 60	160	1 12
Mobile.....	.....	2,113	14 79	112,555	787 88	.....	.....	67,403	471 82	285,968	2,001 78	22,040	154 28
Monroe.....	1,061	1,750	12 25	193	1 35	382	2 67	14,708	103 95	2,455	117 18	942	6 59
Montgomery	1,231	2,866	20 07	29,445	206 12	5,441	38 09	38,352	268 47	83,237	582 66	20,335	142 35
Morgan.....	506	884 50	6 19	338	2 36	1,628	11 39	7,941 50	55 58	6,265	43 85	1,614	11 29
Perry.....	3,301	6,604	46 22	845	5 91	3,840	26 88	20,653	144 57	17,345	121 41	3,870	27 09
Pickens	557	1,066	7 46	1,839	12 87	2,553	17 87	18,192	127 34	4,658	32 60	3,855	26 98
Pike	12,416	22,911	160 37	4,220	29 54	8,823	61 76	45,011	315 07	82,697	578 87	1,760	12 32
Randolph...	91	215	1 50	458	3 20	67	46	6,333	44 33	1,850	12 95	285	1 99
Russell.....	.....	1,785	12 49	7,779	54 45	11,620	81 34	24,472	171 30	6,675	46 72	909	6 36
Shelby	293	389	2 72	1,150	8 05	382	2 67	9,107	63 74	5,672	39 70	2,229	15 60
St. Clair....	415	419	2 93	585	4 09	255	1 78	7,648	53 53	1,864	13 04	576	4 63
Sumter.....	491	931	6 51	750	5 25	1,850	12 95	20,340	142 38	8,730	61 11	6,975	48 82
Tallapoosa ..	491	890	6 23	1,513	10 58	783	5 48	15,136	105 94	3,315	23 20	1,280	8 96
Talladega...	169	870	6 08	1,918	13 42	2,518	17 62	33,180	232 82	16,530	115 71	4,710	32 97
Tuskaloosa .	.....	1,453	10 16	2,025	14 17	2,456	17 18	21,941	153 58	19,806	138 19	7,210	50 47
Walker.....	247	302 50	2 11	163	1 14	65	52	1,405	9 83	200	1 40	20	14
Washington.	1,172	1,840	12 88	.....	.....	95	66	2,973	20 81	7,050	49 35	135	94
Wilcox.....	670	1,241	8 68	.....	.....	2,872	20 10	19,608	137 25	7,017	49 11	4,815	33 70
Winston	98	147	1 03	80	56	32	23	308	2 15	200	1 40	.....	.....
Total....	58,084	$146,107 25	$ 9,950 68	$377,513 50	$ 1,573 13	$125,051 15	$874 34	$ 964,480 00	$5,684 08	$ 1,106,313	$ 8,339 28	$89 118	$587 96

EXHIBIT VII—CONTINUED.

Taxable Property—Continued.

COUNTIES.	Jewelry, Plate, Silver Ware, &c.		Pianos & other Musical Instruments.		Paintings.		Clocks, Gold & Silver Watches & Chains.		Guns, Pistols, Dirks, Etc.	
	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.
Autauga	$ 1,722 00	$ 12 05	$ 5,529 00	$ 38 69	$ 103 00	$ 72	$ 11,236 00	$ 78 57	$ 5,089 00	$ 35 61
Baldwin	845	5 91	3,431	24 01	10 00	07	5,732	40 12	3,951	27 65
Barbour	10,602	74 21	12,524	87 66	.....	.....	23,508	263 15	8,280	57 95
Bibb	.....	.....	915	6 40	.....	.....	2,815	19 70	3,198	22 38
Blount	46	32	501	3 50	.....	.....	3,525	24 67	6,020	42 14
Bullock	5,481	38 36	10,251	71 75	3,036 00	21 25	11,804	82 62	8,037	56 25
Butler	1,014	7 09	7,142	49 99	52 00	36	11,904	83 32	7,685	53 79
Calhoun	3,796	26 56	10,924	76 46	309 00	2 15	13,363	93 53	7,605	53 22
Chambers	1,431	4 00	7,290	51 00	290 00	2 03	10,127	70 94	5,095	35 65
Cherokee	30	21	2,409	16 86	10 00	07	4,921	34 44	4,373	33 61
Chilton	1,016	7 10	1,020	7 14	40 00	28	4,156	29 09	4,704	32 92
Choctaw	747	5 22	3,232 57	22 62	20 00	14	8,089 75	56 62	9,670 05	67 68
Clarke	477	3 33	3,515	24 60	.....	.....	8,341	58 41	8,787	61 50
*Clay	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cleburne	.....	.....	13	09	5 00	03	.....	.....	3,821	26 75
Coffee	20	14	892	6 24	.....	.....	2,151	15 05	3,642 50	25 50
Colbert	8,710	60 97	4,632	32 42	.....	.....	.....	.....	5,008	35 05
Conecuh	414	2 89	2,360	16 52	20 00	14	4,987	34 90	5,184	36 28
Coosa	169	1 18	3,124	21 87	.....	.....	5,763	40 34	7,000	49 00
Covington	1,233	8 63	424	2 97	.....	.....	920 80	6 44	3,948 75	27 64
Crenshaw	978	6 86	.....	.....	.....	.....	3,028	21 19	5,861	40 32
Cullman	50	35	402 25	2 81	.....	.....	2,101 11	14 70	3,383 50	23 68
Dale	10	07	624	4 37	18 00	13	3,898 15	27 29	5,131 12	35 92
Dallas	21,979	153 85	25,290	177 03	1,509 00	10 56	49,521	346 64	16,256	113 79
DeKalb	.....	.....	900	6 30	.....	.....	1,835	12 84	2,612	18 28
Elmore	2,091	14,64	3,711	25 95	260 00	1 82	8,147	57 02	6,253	43 77
Escambia	370	2 59	1,529	10 70	.....	.....	4,329	30 30	5,079	35 55
Etowah	230	1 61	3,874	27 11	65 00	45	5,183	36 28	5,259	36 81

Fayette	237	1 65	337	2 35	78 00	54	2,299	16 09	5,300	37 10
Franklin	145	1 02	1,084	7 58	.....	.....	3,449	24 14	4,633	32 43
Greene	12,591	88 13	10,134	70 93	51 00	35	19,053	133 37	8,210	57 47
Geneva	.....	.....	442	3 09	.....	.....	943	6 00	2,688	18 82
Hale	13,151	92 05	9,125	63 87	.....	.....	19,045	133 30	9,022	63 14
Henry	810	5 67	3,018	21 13	367 00	2 56	6,935	48 54	5,670	39 68
Jackson	485	3 40	2,036	14 25	.....	.....	.....	.....	7,597	53 18
Jefferson	987 50	6 91	5,906 25	41 34	101 00	71	9,827	68 79	9,179 50	64 26
Lamar	.....	.....	245 00	1 71	.....	.....	3,335	23 34	6,110	42 77
Lauderdale	1,535	10 74	7,955	55 66	24 70	17	1,274 50	8 92	7,649 50	52 54
Lawrence	1,351	9 45	6,636	46 45	300 00	2 10	10,458	73 20	8,905	62 33
Limestone	1,986	13 90	6,615	46 31	41 00	29	.....	.....	7,375	51 62
Lee	3,740	26 18	12,902 50	90 32	502 50	3 52	19,981 50	139 87	5,458 50	38 20
Lowndes	3,496	24 47	6,412	45 30	135 00	94	15,645	109 54	7,824	54 76
Macon	2,154	15 08	6,498	45 48	5 00	03	14,906	104 34	4,818	33 72
Madison	8,121	56 85	10,898	76 27	.....	.....	19,297	135 08	8,212	57 48
Marengo	8,063	56 43	10,487	73 40	1,126 00	7 88	17,440	122 08	10,898	76 28
Marion	50	35	41	28	.....	.....	2,051	14 98	4,221	29 54
Marshall	140	98	724	5 06	.....	.....	3,934	27 53	5,364	37 54
Mobile	36,467	255 27	55,527	388 69	2,943 00	20 60	63,919	447 43	6,412	44 88
Monroe	2,080	14 56	4,622	32 35	101 00	70	8,169	57 17	9,864	69 04
Montgomery	34,034	238 24	33,443	234 10	2,290 00	16 03	45,701	319 91	9,461	66 23
Morgan	400	2 80	3,353	23 47	.....	.....	6,014	42 10	5,948 30	41 63
Perry	4,808	33 65	8,150	57 05	417 50	2 92	15,924	111 46	7,848 50	54 93
Pickens	1,449	10 12	5,483	38 38	.....	.....	11,730	82 11	8,238	57 66
Pike	515	3 60	5,561	38 92	125 00	88	10,881	76 16	6,618	67 04
Randolph	822	5 75	894	6 25	.....	.....	.....	.....	3,163	22 14
Russell	7,969	55 78	7,455	52 18	239 00	1 67	14,776	103 43	8,425	58 97
Shelby	8,962	62 73	4,238	39 66	140 00	98	.....	.....	6,595	46 16
St. Clair	485	3 39	1,719	12 03	19 00	13	3,792	26 54	6,359	44 51
Sumter	8,701	60 90	12,417	86 91	315 00	2 20	19,330	135 31	9,316	65 21
Talladega	2,390	16 72	11,901	83 30	1,010 00	7 07	18,126	126 88	8,436	59 04
Tallapoosa	453	3 17	6,801	47 60	76 00	52	9,196 50	64,37	6,910	48 36
Tuskaloosa	6,212	43 48	11,588	81 11	981 00	6 86	19,790	138 52	12,775	89 42
Walker	150	1 05	448	3 13	.....	.....	.....	.....	2,766	19 36
Washington	1,228	8 59	.....	.....	.....	.....	2,512	17 58	5,042	35 28
Wilcox	4,466	31 26	8,652	60 56	.....	.....	18,138	126 96	10,355	72 48
Winston	.....	.....	37	26	.....	.....	242	1 69	190	1 33
Totals	$244,077 [illegible]	$1,708 53	$400,228 57	$2,801 59	$17 134 70	$119 14	$649,405 31	$4,545 90	$424,696 97	$2,972 86

EXHIBIT 1A.

Taxable Property—Continued.

Counties.	Salaries, Gains, Income and Profits for the preceding year.		Money Hoarded, or kept on Deposit.		Money Loaned, Solvent Credits, or Credits of Value, Notes at Inter't.		Money empl'd buying or trading in paper, or in regular exch.		Capital Stock paid in of Incorp. Companies.	
	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.
Autauga	$ 30,620 00	$ 214 34	$ 81,820 00	$ 572 74	$ 131,655 00	$ 921 58	.....	.....	$ 125,000 00	$ 875 00
Baldwin	300	2 10	7,550	52 85	.....	.....	.....	.....	.....	.....
Barbour	16,250	113 75	55,619	389 33	59,430	416 01	$ 3,206 00	$ 22 44	100,025	700 17
Bibb	.....	.....	14,965	104 75	11,925	83 47	.....	.....	.....	.....
Blount	.....	.....	5,244	36 70	44,293	310 05	.....	.....	.....	.....
Bullock	11,535	80 74	83,314	583 19	53,360	373 52	280	1 96	.....	.....
Butler	5,455	38 18	47,315	331 20	26,726	187 08	300	2 10	.....	.....
Calhoun	8,855	61 98	3,475	24 32	76,111	532 77	.....	.....	250	1 75
Chambers	3,911	27 37	70,624	494 36	4,105	28 73	.....	.....	.....	.....
Cherokee	956	6 39	.....	.....	33,570	234 99	9,205	64 43	700	4 90
Chilton	500	3 50	1,974	13 75	9,332	65 32	.....	.....	700	4 90
Choctaw	6,092	42 64	17,476	122 33	34,643	242 50	.....	.....	50	35 00
Clarke	.....	.....	19,848	138 93	39,467	276 26	.....	.....	.....	.....
*Clay	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cleburne	.....	.....	.....	.....	10,955	76 68	.....	.....	.....	.....
Coffee	.....	.....	606	4 24	12,980	90 86	.....	.....	.....	.....
Colbert	1,700	11 90	9,815	68 70	36,401	254 81	50	35	550	3 85
Conecuh	.....	.....	2,965	20 75	7,745	54 21	.....	.....	.....	.....
Coosa	5,900	41 30	7,343	51 40	33,676	236 78	.....	.....	.....	.....
Covington	.....	.....	7,515	52 60	3,740	25 13	.....	.....	.....	.....
Crenshaw	.....	.....	3,865	26 96	19,391	135 73	.....	.....	.....	.....
Cullman	.....	.....	557	3 89	5,324 25	38 26	.....	.....	.....	.....
Dale	.....	.....	8,105	56 73	29,651 41	207 66	.....	.....	.....	.....
Dallas	74,060	518 42	66,489	465 42	176,437	1,235 05	400	2 80	492,505	3,448 23
DeKalb	.....	.....	.....	.....	17,175	120 22	.....	.....	.....	.....
Elmore	6,900	48 30	22,350	107 45	18,508	129 55	490	3 43	.....	.....
Escambia	608	4 25	920	6 44	1,880	13 16	440	3 08	900	6 30
Etowah	500	3 50	1,770	12 39	24,645	172 51	.....	.....	.....	.....
Fayette	300	2 10	.....	.....	40,240	281 68	.....	.....	.....	.....

Franklin	.....	.....	8,775	61 42	48,083	336 57	.....	.....	.....	.....
Greene	65,130	455 91	34,369	240 58	116,436	815 05	.....	.....	35	24
Geneva	.....	.....	.....	.....	9,323	65 26	.....	.....	.....	.....
Hale	10,326	72 28	80,303	562 12	56,595	396 16	1,000	7 00	.....	.....
Henry	1,000	7 00	9,839	68 86	24,752	173 26	800	5 60	.....	.....
Jackson	150	1 05	2,640	18 48	32,978	230 84	.....	.....	.....	.....
Jefferson	11,775	82 43	6,610	46 27	80,137 55	560 96	2,301 43	16 11	25,700	179 90
Lamar	.....	.....	500	3 50	30,860	216 02	.....	.....	.....	.....
Lauderdale	2,705	18 93	5,286	37 00	79,443	556 10	200	1 40	800	5 60
Lawrence	.....	.....	2,998	20 98	59,273	414 91	100	70	6,200	43 40
Limestone	4,086	28 60	.....	.....	58,012	406 08	.....	.....	6,730	47 11
Lee	22,266 50	155 86	26,928 50	188 50	71,639 90	501 48	.....	.....	500	3 50
Lowndes	16,100	112 76	72,707	508 94	106,214	743 49	.....	.....	.....	.....
Macon	5,192	36 34	19,120	133 84	44,897	314 27	.....	.....	.....	.....
Madison	22,480	157 36	27,300	191 10	155,871	1,091 10	.....	.....	259,850	1,818 95
Marengo	30,434	213 03	38,193	267 35	80,839	565 87	5,200	36 40	3,430	24 01
Marion	.....	.....	728	5 09	20,493	143 45	.....	.....	.....	.....
Marshall	6,250	43 75	444	3 10	39,751	278 25	.....	.....	635	4 44
*Mobile	276,408	1,934 85	161,574	1,131 02	447,901	3,135 31	134,257	939 80	*2,253,492	16,204 39
Monroe	5,042	35 29	9,232	64 62	41,966	293 76	.....	.....	.....	.....
Montgomery	225,667	1,579 67	119,828	838 80	174,159	1,219 12	240,000	1,680 00	425,285	3,152
Morgan	.....	.....	2,725	19 08	5,354	37 48	.....	.....	1,190	8 33
Perry	8,900	62 30	6,795	47 56	139,115	973 80	12,000	84 00	8,000	56 00
Pickens	7,170	50 19	13,775	96 42	97,171	680 19	.....	.....	4,500	31 50
Pike	125	88	30,579	214 05	123,862	867 03	2,500	17 50	15	1 05
Randolph	.....	.....	1,290	9 03	8,862	62 03	.....	.....	800	5 60
Russell	42,061	294 42	34,901	224 30	61,763	370 58	.....	.....	800	5 60
Shelby	23,623	165 36	4,675	32 72	31,953	223 67	400	2 80	.....	.....
St. Clair	450	3 15	7,042	49 29	51,387	359 70	.....	.....	.....	.....
Sumter	26,995	188 76	37,360	261 52	165,625	1,159 37	1,550	10 85	3,340	23 38
Talladega	20,801	145 60	20,424	142 97	87,111	609 77	11,020	77 14	250	1 75
Tallapoosa	30	21	.....	.....	65,900	461 30	.....	.....	340	2 38
Tuskaloosa	62,619	438 32	14,585	522 09	123,092	861 64	23,000	161 00	60,015	420 10
Walker	.....	.....	341	2 38	19,368	135 58	.....	.....	.....	.....
Washington	.....	.....	.....	.....	1,650	11 55	.....	.....	.....	.....
Wilcox	47,366	331 56	48,170	337 19	71,913	503 39	.....	.....	.....	.....
Winston	.....	.....	.....	.....	4,476	31 33	.....	.....	.....	.....
	$1,119,588 50	$7,837 11	$1,142,330 50	$7,995 60	$3,801,442 10	$26,610 09	$448,259 43	$3,137 81	$3,782,687 00	$26,478 80

National Banks taxed ¾ per cent.
From the abstract it was impossible to get the valuation and taxes of each item, as total amount of exemptions were taken from total amount of assessment.

EXHIBIT IX.

Taxable property—Continued.

COUNTIES.	Gross Receipts of Cotton Pickeries, Storage of Cotton, Merchandise, &c.		Gross Receipts of Gas Works, Water Works, Public Mills and Gins		Dividends declared or earned and not divided by Co's incorporated by Alabama.		Gross Receipts of Telegraph and Express Co's, Sleeping or Palace Car Co's.		Male Inhabitants over 21 and under 45 years of age.	
	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.	No.	Tax.
Autauga	$ 450 00	$ 3 15	$ 2,115 00	$ 14 80	$.....	$.....	$ 1,925 00	$ 13 33	1,347	$ 2,020 50
Baldwin	900 00	6 30	.....	.....	.....	.....	6,490 00	45 43	617	925 50
Barbour	17,700 00	123 90	798 00	5 58	.....	.....	1,145 00	9 16	1,362	2,043 00
Bibb	.....	.....	.....	.....	.....	.....	6,995 00	48 96	1,045	1,672 50
Blount	.....	.....	390 00	2 73	.....	.....	29 00	20	1,147	1,720 50
Bullock	3,138 00	21 96	134 00	93	.....	.....	5,753 00	42 12	1,989	2,983 50
Butler	.....	.....	520 00	.....	.....	.....	7,602 00	53 25	1,200	1,800 00
Calhoun	.....	.....	11,984 00	83 88	565 00	3 95	314 00	2 19	2,072	3,108 00
Chambers	125 00	87	2,890 00	20 23	.....	.....	.....	.....	1,483	2,224 50
Cherokee	.....	.....	.....	.....	.....	.....	.....	.....	1,527	2,290 50
Chilton	.....	.....	2,200 00	15 40	.....	.....	105 00	73	672	1,008 00
Choctaw	7,583 00	53 08	6,086 50	42 60	.....	.....	.....	.....	1,407	2,110 50
Clarke	3,027 00	21 18	2,932 00	20 52	.....	.....	.....	.....	1,391	2,080 50
Clay	.....	.....	1,680 00	117 60	.....	.....	.....	.....	1,128	1,692 00
Cleburne	.....	.....	477 00	3 33	.....	.....	.....	.....	945	1,417 50
Coffee	.....	.....	200 00	1 40	.....	.....	.....	.....	745	1,117 50
Colbert	3,826 00	26 78	.....	.....	.....	.....	.....	.....	1,722	2,583 00
Conecuh	.....	.....	500 00	3 50	.....	.....	1,160 00	8 12	974	1,461 00
Coosa	.....	.....	2,675 00	18 72	.....	.....	.....	.....	1,454	2,181 00
Covington	.....	.....	.....	.....	.....	.....	.....	.....	584	876 00
Crenshaw	.....	.....	3,196 00	22 37	.....	.....	.....	.....	1,306	1,959 00
Cullman	412 50	2 88	2,427 50	16 99	.....	.....	57 00	40	698	1,047 00
Dale	.....	.....	.....	.....	.....	.....	.....	.....	1,152	1,728 00
Dallas	2,100 00	14 70	4,975 00	34 82	.....	.....	18,210 00	127 47	5,527	8,290 50
DeKalb	.....	.....	.....	.....	.....	.....	.....	.....	793	1,189 50
Elmore	724 00	5 04	3,670 00	25 69	.....	.....	.....	.....	1,421	2,131 50
Escambia	.....	.....	.....	.....	.....	.....	1,194 68	8 36	540	810 00
Etowah	.....	.....	1,525 00	10 88	.....	.....	.....	.....	1,181	1,771 50
Fayette	.....	.....	2,749 00	19 24	.....	.....	.....	.....	940	1,410 00

Franklin									956	1,434 00
Greene	1,304 00	9 12							1,751	2,626 50
Geneva									435	652 50
Hale			2,577 00	18 03			369 00	2 58	2,910	4,365 00
Henry	5 00	35	3,051 00	21 15					1,629	2,443 50
Jackson							8,521 00	59 64	2,469	3,703 50
Jefferson			1,450 00	10 15			87 77	61	1,451	2,176 50
Lamar	100 00	70							1,044	1,566 00
Lauderdale			600 00	4 20					1,985	2,977 50
Lawrence			850 00	5 95			6,750 00	46 66	2,322	3,483 00
Limestone									2,420	3,630 00
Lee	1,800 00	12 60	17,800 00	124 60			10,599 79	74 19	2,373	3,559 50
Lowndes									3,363	5,044 50
Macon							97 00	68	1,736	2,604 00
Madison							2,500 00	17 50	3,476	5,214 00
Marengo	643 00	4 50	4,874 00	34 11	75 00	52	432 00	3 02	3,144	4,716 00
Marion									647	970 50
Marshall	100 00	70	2,100 00	14 70					1,000	1,500 00
Mobile	16,659 00	116 61	18,900 00	132 30			13,133 00	91 93	6,866	10,299 00
Monroe			330 00	2 31					1,643	2,464 50
Montgomery	15,834 00	110 84	27,859 00	195 02	5,388 00	37 72	12,792 00	89 55	1,723	2,584 50
Morgan			11,269 00	78 88			1,270 00	8 89	1,565	2,347 50
Perry			900 00	6 30			316 39	2 21	3,780	5,670 00
Pickens	1,430 00	100 10	975 00	6 82					1,846	2,769 00
Pike	400 00	2 80	1,020 00	7 14			164 68	1 05	1,869	2,803 50
Randolph			4,250 00	29 75					1,257	1,885 50
Russell			4,205 00	29 43			36 00	25	2,406	3,609 00
Shelby	325 00	2 27	8,766 00	61 36					954	1,431 00
St. Clair									1,427	2,140 50
*Sumter	100 00	70	2,692 00	18 85	100 00	70	*9,423 00	65 13	1,820	2,730 00
Talladega	100 00	70	1,000 00	7 00			245 50	1 72	2,501	3,751 50
Tallapoosa			4,514 00	31 59					2,372	3,558 00
Tuskaloosa	2,855 00	27 08	2,895 00	20 26			575 00	4 02	2,000	3,300 00
Walker									633	949 50
Washington							4,542 00	31 43	573	859 50
Wilcox	3,925 00	27 47	1,060 00	7 42					3,191	4,786 50
Winston									367	550 50
Total	$ 85,565 50	$598 95	$ 178,061 00	$ 1,246 42	$ 6,128 00	$42 89	$ 122,833 81	$859 83	112,472	$ 168,708 00

* $9,400 was assessed for former years.

EXHIBIT IX.

Taxable Property—Continued.

Counties.	Investments in bonds other than United States and Alabama.		All property, real or personal, not otherwise specified herein.		Gross amount of sales at auction.		Gross amount of premiums on Insurance Companies not incorporated in Alabama.		Gross amount of commission of Factors, Commiss'n Merchants and Auctioneers.	
	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.
Autauga	$	$	$ 16,320 00	$ 114 24	$	$	$	$	$	$
Baldwin	10,000 00	70 00	18,637 00	130 45						
Barbour			95,734 00	670 13	500 00	3 50	10,164 00	101 64	1,450 00	10 15
Bibb			7,290 00	51 03						
Blount			40,279 58	781 95						
Bullock	5,500 00	38 50	47,387 14	331 70			348 00	3 48		
Butler			7,935 00	55 54	2,000 00	14 00	969 00	6 78	2,500 00	17 50
Calhoun	4,800 00	33 60	32,372 00	226 59			45 00	31	25 00	17
Chambers	225 00	1 57	41,578 00	291 04					1,000 00	7 00
Cherokee			201,114 15	1,407 79			1,277 00	8 93		
Chilton			23,554 00	163 87						
Choctaw			938 50	6 56						
Clarke			2,895 00	20 26						
Clay			161,162 00	1,128 13						
Cleburne			7,284 80	50 99						
Coffee			1,945 00	13 41						
Colbert			63,087 00	441 60						
Conecuh			18,361 00	128 27						
Coosa			35,042 71	245 30						
Covington			3,779 50	26 46						
Crenshaw			33,395 20	233 79						
Cullman			5,155 00	36 08						
Dale			30,307 00	213 15						
Dallas	15,725 00	110 07	40,245 30	281 71			29,439 00	206 07	71,956 00	503 69
DeKalb			136,231 59	953 62						
Elmore			194,625 00	1,362 37					400 00	2 80
Escambia			27,994 48	195 96					100 00	70
Etowah			31,392 14	219 74						
Fayette			16,041 00	112 28						

Franklin			66 28	4 63						
Greene	1,025 00	7 17	17,875 14	125 02					895 00	6 26
Geneva			3,661 00	25 62						
Hale	10,360 00	72 52	29,525 00	206 67			768 00	7 68	739 00	3 40
Henry			12,167 00	85 16						
Jackson			37,415 00	261 90						
Jefferson	800 00	5 60	27,895 00	195 26						
Lamar			4,050 00	28 35						
Lauderdale	7,945 00	55 61	45,749 00	319 24	5,000 00	35 00				
Lawrence	1,100 00	7 70	14,735 00	103 14						
Limestone	2,159 00	15 11	72,299 28	506 10						
Lee	7,350 00	51 40	88,336 42	618 35			2,413 61	24 13	2,068 00	14 48
Lowndes	12,000 00	84 00	56,882 00	398 17						
Macon			11,600 71	81 20			774 00	5 42		
Madison			7,802 14	54 65			12,082 00	120 82		
Marengo	5,255 00	36 78	36,228 14	253 59			165 00	1 15	210 00	1 47
Marion	460 00	3 22	1,455 00	10 18						
Marshall	900 00	6 30	57,556 00	402 89						
Mobile	25,000 00	175 00	40,617 70	284 32	10,201 00	25 50	109,120 00	1,091 20	410,484 00	2,873 39
Monroe			7,750 00	54 25						
Montgom'ry	35,970 00	251 79	334,815 00	2,343 71	11,847 00	29 62	41,812 00	418 12	19,157 00	134 10
Morgan			9,205 00	64 44	200 00	1 40				
Perry	21,300 00	149 10	79,462 85	556 24						
Pickens			26,205 00	183 45						
Pike			6,570 00	45 99			1,290 00	12 90		
Randolph			6,850 71	47 95						
Russell	13,325 00	93 70	8,034 67	56 25						
Shelby			15,339 00	107 37						
St. Clair			12,752 00	89 30						
Sumter	800 00	5 60	152,573 57	1,068 01			763 00	7 63		
Talladega	1,380 00	9 66	93,017 14	651 13			2,659 00	26 59	200 00	1 40
Tallapoosa			17,244 00	120 70					2,200 00	15 40
Tuskaloosa	9,275 00	64 92	53,529 28	374 70	1,000 00	2 50	1,374 00	13 74		
Walker			219,879 14	1,539 15						
Washington			8,240 00	57 68						
Wilcox			8,934 00	62 53						
Winston			2,937 85	20 57						
	$ 192,664 00	$ 1,348 64	$2,949,333 81	$ 20,645 04	$ 30,748 00	$111 52	$ 215,462 61	$ 2,056 59	$ 513,384 00	$ 3,593 68

Total value of lands, town property and personalty, $117,486,580 97; tax, $827,398 90.

ANNUAL REPORT,
1878.

INSURANCE DEPARTMENT.

STATEMENTS OF CONDITION

—OF—

INSURANCE COMPANIES,

Not Incorporated by the State of Alabama, filed in Compliance with Law.

FIRE COMPANIES.

ÆTNA.

President, LUCIUS J. HENDEE. | Ass't Sec'y, WM. B. CLARK.
Secretary, JOTHAM GOODNOW. | Principal Office, Hartford, Conn.

Organized or incorporated June, A. D., 1819; commenced business August 19, 1819.

CAPITAL.		
Whole amount of joint stock or guaranteed capital authorized		$ 5,000,000 00
Whole amount of capital actually paid up in cash		3,000,000 00
ASSETS.		
Value of real estate owned by the company		365,000 00
Loans on bond and mortgage (duly recorded, and being first liens on the fee simple), upon which *not more* than one year's interest is due		94,060 00
Interest accrued on all said bond and mortgage loans		1,449 09
Value of lands mortgaged, exclusive of buildings and perishable improvements	$ 87,000	
Value of the buildings mortgaged (insured for $51,000 as collateral)	83,000	
Total value of said mortgaged premises (carried inside)	$ 170,000	
Account of stocks, bonds, and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:		
United States, State, city, and other corporation bonds, carried out at market value		5,211,640 69
Acccount of stocks, bonds, and all other securities (except mortgages) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned thereon:		
Total amount loaned thereon		5,000 00
Cash in the company's principal office		5,264 40
Cash belonging to the company deposited in bank		599,982 42
Interest due and accrued on stocks not included in "market value"		6,000 00
Interest due and accrued on collateral loan and special deposit		9,449 40
Gross premiums in due course of collection		486,021 15
The gross amount of all the assets of the company		$ 6,783,867 15
Aggregate amount of all the assets of the company, stated at their actual value		$ 6,783,867 15

ÆTNA—Continued.

LIABILITIES.		
Gross claims for losses against the company, adjusted and unpaid	$ 29,174 48	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	156,958 66	
Losses resisted, including interest, costs, and other expenses thereon	28,861 67	
Total gross amount of claims for losses	$214,994 81	
Net amount of unpaid losses		$ 214,994 81
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $1,741,526 52; unearned premiums (fifty per cent.)	$870,763 26	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running more than one year from date of policy $1,606,321 41; unearned premiums (*pro rata*)	858,340 82	
Gross premiums (including both cash and bills, without any deductions) received and receivable upon all unexpired inland navigation risks, $850 00; unearned premiums (fifty per cent.)	425 00	
Total unearned premiums		1,729,529 08
Due and accrued for salaries, rent, advertising, and for agency and other miscellaneous expenses, small, for printing, &c., say		500 00
All other demands against the company, absolute, and contingent, due and to become due, admitted and contested, viz.: Commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection, $52,090 40; return premiums, $14,882 98—total		66,973 38
Total amount of all liabilities, except capital stock and net surplus,		$ 2,011,997 27
Joint stock capital actually paid up in cash		3,000,000 00
Surplus beyond capital		1,771,869 88
Aggregate amount of all liabilities, including paid up capital stock and net surplus		$ 6,783,867 15

BRITISH AMERICA ASSURANCE COMPANY.

Governor, P. PATERSON, | Deputy Gov., HON. WM. CAYLEY,
Manager, F. A. BALL, | Principal Office, Toronto, Canada.

Organized or Incorporated, 1833; commenced business, 1833.

CAPITAL.

Whole amount of joint stock or guaranteed capital authorized (gold, $500,000)	$ 515,000 00
Whole amount of capital actually paid up in cash (gold, $498,090)	513,032 70

ASSETS.

Value of real estate owned by the company	113,446 73
Loans on bond and mortgage (duly recorded and being first liens on the fee simple), upon which not more than one year's interest is due,	28,873 47
Loans on bond and mortgage (1st liens,) upon which more than one year's interest is due (of which $900 is in process of foreclosure)	5,871 00
Interest due on all said bonds and mortgage loans	1,996 14

Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and all other stocks and bonds owned absolutely by the company:

	Par Value.	Market Value.	
United States government bonds	$ 375,000 00	$ 430,000 00	
Deposit State of Mississippi	15,000 00	15,000 00	
Dominion government bonds	51,500 00	52,530 00	
City of Toronto debentures	24,720 00	24,472 80	
City of Hamilton debentures	6,736 20	6,006 96	
Town of Sarnia debentures	6,180 00	6,085 50	
Village of Yorkville debentures	1,030 00	1,030 00	
Village of Port Perry debentures	11,330 00	10,197 00	
County of Middlesex debentures	20,600 00	20,806 00	
County of West Gwillimbury debentures	1,055 75	996 52	
Canadian Bank Commerce stock	24,720 00	28,551 60	
Dominion Bank stock	10,300 00	12,463 00	
Ontario Bank stock	12,154 00	11,850 15	
Hamilton Bank stock	3,605 00	3,605 00	
Federal Bank stock	4,326 00	4,390 89	
Toronto Bank stock	10,300 00	14,420 00	
Canada Permanent Loan & Savings Co. stk,	20,085 00	34,747 50	
Imperial Loan and Investment Co. stock	5,150 00	5,562 00	
Farmers' Loan and Savings Co. stock	1,493 50	1,612 98	
Ontario Saving and Investment Society stk,	5,150 00	6,437 50	
Western Canada Loan and Saving Co. stk,	6,386 00	9,004 26	
Huron & Erie Saving and Loan Society stk,	42,178 50	55,675 62	
Canada Landed Credit Company stock	2,793 87	3,510 75	
Freehold Loan and Saving Co. stock	12,978 00	18,558 54	
Total par and m'ket val. carried out at m'kt,	$674,771 82	777,514 12	777,514 12

Cash in the Company's principal office	57,295 26
Cash belonging to the Company deposited in banks	27,825 60
Interest due and accrued on stocks not included in "market value"	4,628 44
Interest due and accrued on deposit State of Mississippi	511 91
Gross premiums in course of collection, not more than three months due	41,537 73
Bills receivable, not matured, taken for fire, marine, and inland risks,	25,614 12

All other property belonging to the Company, viz:—Salvage property and claims on losses already paid, $4,951 77; rents due and accrued,

BRITISH AMERICA ASSURANCE COMPANY—Continued.

ASSETS—continued.

$1,231 70; office furniture, $5,243 70; bills receivable over due (considered good), 3,607 43; sundry accounts (considered good), $2,407 58		17,442 18
The gross amount of all the assets of the Company		$1,102,556 70
Aggregate amount of all the assets of the Company, stated at their actual value		$1,102,556 70

LIABILITIES.

Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	$ 84,768 13	
Losses resisted, including interest, costs, and other expenses thereon	4,900 00	
Total gross amount of claims for losses	$ 89,668 13	
Deduct re-insurance thereon	4,948 74	
Net amount of unpaid losses		$ 84,719 39
Gross premiums received and receivable upon all unexpired fire risks running one year or less from date of policy including interest premiums on perpetual fire risks, $476,914 39; unearned premiums (fifty per cent)	$ 238,457 19	
Gross premiums received and receivable upon all unexpired fire risks, running more than one year from date of policy, $118,914 91; unearned premiums (pro rata)	72,901 55	
Gross premiums (including both cash and bills, received and receivable upon all unexpired inland navigation risks, $5,743 02; unearned premiums (fifty per cent)	2,871 51	
Gross premiums (cash and bills) received and receivable upon all unexpired marine risks	22,174 09	
Total unearned premiums as computed above (carried out)		336,404 34
Cash dividends to stockholders unpaid, $1,480 98; do. payable 2d January, 1877, $25,561 39		27,042 37
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz—State, city, county or other taxes and assessment, estimated $1,000; commissions, brokerage and other charges due and to become due to agents and brokers on premiums paid and in course of collection, $6,000; re-assurance, $1,989 33 ... Total		8,989 33
Total amount of all liabilities, except capital stock and net surplus,		$ 457,155 43
Joint-stock capital actually paid up in cash		513,032 70
Surplus beyond capital and all other liabilities		132,368 57
Aggregate amount of all liabilities, including paid-up capital stock and net surplus		$1,102,556 70

COLUMBUS INSURANCE AND BANKING COMPANY.

President, JOHN M. BILLUPS, | Vice-President, J. O. BANKS,
Secretary, W. H. LEE, | Principal Office, Columbus, Miss.

Organized or incorporated Feb. 14, 1852 ; commenced business Oct. 6, 1876.

CAPITAL.

Whole amount of joint stock or guaranteed capital authorized.....	$ 500,000 00
Whole amount of capital actually paid up in cash.....	300,000 00
Amount capital set aside for insurance department.....	200,000 00

ASSETS.

Value of real estate owned by the Company.....				$ 84,560 00
Loans on bond and mortgage, (duly recorded and being first liens on the fee simple,) upon which not more than one year's interest is due,				3,300 00
Value of lands mortgaged exclusive of buildings and perishable improvements.....	$5,000			
Total value of said mortgaged premises, (carried inside).	$5,000			
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States ; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the Company :				
		Par Value.	Market Value.	
U. S. bonds (registered).....		$ 50,000	$ 52,688 97	
Mobile & Ohio R. R. 1st mortgage bonds (sterl'g.		43,600	20,492 00	
Fundable coupons on above.....		8,091	3,802 77	
Alabama State bonds.....		34,800	16,346 00	
Total par & market value, car'd out at mkt value,		$136,491	$93,329 74	$ 93,329 74
Account of stocks, bonds and all other securities (except mortgages,) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned on each :				
		Par Val.	Market Val.	Am't Lo'ed.
1,000 shares M. & O. R. R. stock..		$ 100,000	$ 5,000	
502 " preferred San Rafail stock.....		50,200	10,040	
290 " common San Rafail st'k		29,000	2,900	
25 " Stonewall Man'f Co. ".		2,500	250	10,000 00
8 bonds Chicago & N. O. R. R....		8,000	2,000	
1 " M. & O. R. R. sterling.....		1,000	470	
" " " interest.....		2,200	1,035	
" " " 2d mort.....		1,500	300	
Commercial paper endorsed by parties, worth.....		100,000	100,000	10,876 11
Total par & m'k't val. and a'mt lo'd		$294,400	$121,995	$20,876 11	$ 20,876 11
Cash in the company's principal office.....				4,284 15
Interest due and accrued on stocks not included in "market value"...				345 00
Interest due and accrued on collateral loan.....				2,486 27
Gross premiums in due course of collection.....				1,795 47
All other property belonging to the company, viz : Due from other companies for re-insurance on losses already paid.....				800 00
Aggregate amount of all the assets of the company, at their actual value.				$ 211,776 74

COLUMBUS INSURANCE & BANKING CO.—Continued.

LIABILITIES.		
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $11,562 40 ; unearned premiums (fifty per cent	$ 5,781 20	
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks, running more than one year from date of policy, $3,475 62 ; unearned premiums (pro rata)	2,317 08	
Total unearned premiums		$ 8,098 28
Total amount of all liabilities, except capital stock, and net surplus		$ 8,098 28
Joint stock capital actually paid up in cash		200,000 00
Surplus beyond capital		3,678 46
Aggregate am't of all liabilities, incl'd'g paid up stock, and net surplus		$ 211,776 74

COMMERCIAL UNION OF LONDON.

Manager, ALFRED PELL.
Assistant Manager, C. F. MULLINS.

Principal Office,
No. 120 Broadway, N. Y.

Organized or incorporated September 28, 1861; commenced business in New York, January 20, 1871.

CAPITAL.			
Whole amount of joint stock or guaranteed capital authorized			$ 12,500,000
Whole amount of capital actually paid up in cash			1,250,000
ASSETS.			
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company.			
	Par Value.	Market Value.	
U. S. bonds registered, 5 per cent	$ 300,000	$ 316,125 00	
U. S. bonds registered 4½ per cent	625,000	647,656 25	
Total par & m'kt val. car'd out at m'kt val.	$ 9,250 00	$ 963,781 25	
Cash in the company's principal office			92 17
Cash belonging to the company deposited in bank			75,265 77
Gross premiums in due course of collection			92,740 04
Bills receivable, not matured, taken for fire, marine and inland risks.			1,360 54
All other property belonging to the company, viz: Cash in course of transmission from agents, $6,556 75; notes secured by mortgages for double the amount, $19,738 04—total			26,294 79
The gross amount of all the assets of the company			$ 1,159,534 56
Aggregate amount of all the assets of the company, stated at their actual value			$ 1,159,534 56
LIABILITIES.			
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses		$ 59,556 99	
Losses resisted, including interest, costs and other expenes thereon		30,052 92	
Total gross amount of claims for losses		89,609 91	
Deduct re-insurance thereon		5,000	84,609 91
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $689,496 26; unearned premiums (fifty per cent)		$ 344,748 13	
Gross premiums (without any deduction), received and receivable upon all unexpired fire risks, running more than one year from date of policy, $219,423 91; unearned premiums (*pro rata*)		109,930 21	
Total unearned premiums			454,678 34
Commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection, $9,211 36; return premiums, $17,738 46; drafts not presented for losses paid—total			26,949 82
Total amount of all liabilities, except capital stock, and net surplus.			$ 566,238 07

EQUITABLE.

President, D. WEAVER, | Vice-President, A. G. ADAMS,
Secretary, J. D. ANDERSON, | Principal Office, Nashville, Tenn.

Organized or incorporated, December 17th, 1869; Commenced business, July 1, 1871.

CAPITAL.

Whole amount of joint stock or guarantied capital authorized.....	$ 200,000 00
Whole amount of capital actually paid up in cash.....	200,000 00

ASSETS.

Loans on bond and mortgage, (duly recorded and being first liens on the fee simple,) upon which not more than one year's interest is due,			
Interest due on all said bond and mortgage loans, $93.50; interest accrued thereon, $20.78; total.....			519 43
Value of lands mortgaged exclusive of buildings and perishable improvements, (carried inside)..... .....$3,500			114 28
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:			
	Par value.	Market value.	
Nashville city 6 per cent. bonds.....	$ 26,300	$ 22,235	
Bedford county 10 per cent. bonds.....	10,000	10,000	
Tennessee Manufactur'g Co. 10 per ct. bonds	20,000	20,000	
Davidson county, Tenn. 6 per cent. bonds..	18,000	18,000	
Haywood county, Tenn. 8 " " ..	22,000	22,000	
Jackson city, Tenn. 10 per cent. bonds.....	5,120	4,608	
Edgefield city, Tenn. 10 per cent. bonds....	8,000	8,000	
Cumberland Iron Works, 10 pr. ct. "	10,000	10,000	
Bullock county, Ala. 8 per cent. bonds.....	250	250	
Nash. & Chatt. & St. Louis R. R. Co. 7 pr. ct.	53,000	45,050	
Duck River Valley R. R. Co. 8 per ct. bonds	500	400	
United States 5 per cent. bonds.....	15,000	15,787.50	
" " 6 " " (6 years)...	85,000	89,462.50	
Total par & market val., carr'd out at market val.	$273,170	$265,793.00	265,793 00
Cash in the company's principal office.....			2,347 41
Cash belonging to company deposited in 3d Nat. Bank $6,108.16 " " " " " 4th " " 7,995.07--total,			14,103 23
Interest due and accrued on stocks not included in "market value,"...			10.795 65
Net premiums in due course of collection.....			17,321 39
Aggregate am't of all assets of the company, stated at their actual value,			$ 310,994 39

EQUITABLE—Continued.

LIABILITIES.		
Gross claims for losses against the company, adjusted and unpaid	$ 533.06	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	4,941.06	
Losses resisted, including interest, costs and other expenses thereon	11,813.04	
Total gross amount of claims for losses	$ 17,287.16	
Deduct re-insurance thereon, $2,500; and also salvage claims thereon, $3,673.05; total	6,173.05	
Net amount of unpaid losses		$ 11,114 11
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $125,387.33; unearned premiums (fifty per cent.)	$ 62,693.66	
Gross premiums (without any reduction) received and receivable upon all unexpired fire risks running more than one year from date of policy, $18,313.44; unearned preums (*pro rata.*)	9,481.94	
Total unearned premiums		72,175 60
Total amount of all liabilities, except capital stock, and net surplus		$ 83,289 71
Joint-stock capital actually paid-up in cash		200,000 00
Surplus beyond capital		27,704 68
Aggregate amount of all liabilities, including paid-up capital stock, and net surplus		$ 310,994 39

FARMVILLE INSURANCE AND BANKING COMPANY.

President, Wm. D. Rice. | Vice-President, A. R. Venable, Jr.
Secretary, I. H. Motley. | Principle Office, Farmville, Va.

Organized or incorporated, November, 1871; commenced business December, 1871.

CAPITAL.		
Whole amount of joint stock or guaranteed capital authorized		$ 500,000 00
Whole amount of capital actually paid up in cash		200,000 00
ASSETS.		
Value of real estate owned by the company		7,500 00
Loans on bond and mortgage, (duly recorded and being first liens on the fee simple,) upon which not more than one year's interest is due.		97,001 54
Loans on bond and mortgage, (first liens) upon which more than one year's interest is due, (of which $35,159 64 is in process of foreclosure)		50,620 64
Interest due on all said bond and mortgage loans		11,653 25
Value of lands mortgaged exclusive of buildings and perishable improvements	$ 226,400 00	
Value of the buildings mortgaged, (insured for $26,350 as collateral)	89,800 00	
Total value of said mortgaged premises, (carried inside)	$ 316,200 00	

Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company.

	Par Value.	Market Value.	
United States bonds	$ 37,000	$ 42,920	
English and American bank	1,000	1,000	
Commercial bank	250	250	
Alobama State bonds	10,000	5,805	
Total par and market value, carried out at market value	$ 48,250	$ 49,975—	49,975 00

Account of stocks, bonds and all other securities (except mortgages,) hypothecated to the company as collateral security for cash actually loaned by the company, with the par market value of the same, and the amount loaned on each:

	Par Value.	Market Value.	Amo't Lo'd.
Commercial bank stock	$ 375 00	$ 375 00	$ 173 37
Planters' bank stock	1,275 00	1,275 00	1,028 63
Hooper's (bond)	219 57	219 57	219 57
Commercial bank stock	925 00	925 00	2,620 00
Planters bank stock	1,575 00	1,575 00	
Planters' bank stock	1,750 00	1,750 00	4,189 74
Commercial bank stock	750 00	750 00	
Farmville building fund	1,440 00	1,440 00	
Prince Edward building fund	750 00	750 00	
Insurance stock	500 00	500 00	
Farmville bonds	600 00	600 00	1,573 37
English & Amer. bank stock.	250 00	250 00	
Planters' bank stock	625 00	625 00	
Commercial bank stock	325 00	325 00	
Farmville building fund	340 00	340 00	
Planters' bank	450 00	450 00	1,000 00
Commercial bank	625 00	625 00	
Prince Edward building fund	750 00	750 00	309 21
" " " "	750 00	750 00	257 85

FARMVILLE INS. AND BANKING CO.—Continued.

ASSETS—continued.

Commercial bank	250 00	250 00	260 00	
Prince Edward building fund	250 00	250 00	443 35	
English & Amer. bank	500 00	500 00		
Total par and market value and amo't loaned thereon	$ 15,274 57	$ 15,274 57	$ 12,075 09	
Loans on call well secured				12,075 09
Cash in company's principal office				6,271 00
Cash belonging to the company deposited in bank				6,176 55
Interest due and accrued on stocks not included in "market value."				670 00
Interest due and accrued on collateral loan				1,212 12
Gross premiums in due course of collection				28,014 67
Bills receivable, not matured, taken for fire risks				405 00
All other property belonging to the company				502 00
Aggregate amount of all the assets of the company, stated at their actual value				272,076 86

LIABILITIES.

Gross claims for losses against the company, adjusted and unpaid	$ 11,584 06	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	3,439 78	
Losses resisted, including interest, costs and other expenses thereon	5,500 00	
Total gross amount of claims for losses	20,523 84	
Deduct re-insurance thereon $515 00	515 00	
Net amount of unpaid losses		20,008 84
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $46,554 28; unearned premiums (fifty per cent)	$ 23,277 14	
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks, running more than one year from date of policy, $4,105 71; unearned premiums (*pro rata*)	2,637 27	
Total unearned premiums		25,914 21
Due and to become due for borrowed money		37,110 00
Commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection		2,215 00
Total amount of all liabilities, except capital stock, and net surplus		$ 85,248 25
Joint-stock capital actually paid-up in cash		200,000 00
Aggregate amount of all liabilities, including paid-up capital stock, and net surplus		$ 285,248 25

FIRE ASSOCIATION.

President, Wm. T. Butler. | Vice-Pres't, A. Loudon Snowden.
Secretary, Jacob H. Lex. | Principal Office, Philadelphia.

Organized or incorporated September 1, 1817; commenced business March 27, 1820.

CAPITAL.			
Whole amount of joint stock or guaranteed capital authorized			$ 500,000 00
Whole amount of capital actually paid up in cash			500,000 00
ASSETS.			
Value of real estate owned by the company			66,920 70
Loans on bond and mortgage (duly recorded and being first liens on the fee simple), upon which not more than one year's interest is due,			1,306,361 77
Loans on bond and mortgage (first liens), upon which more than one year's interest is due			15,350 00
Interest due on all said bond and mortgage loans, $1,271; interest accrued thereon, $23,970 23—total			25,241 23
Value of lands mortgaged, exclusive of buildings and perishable improvements		$1,383 850	
Value of the buildings mortgaged (insured for $1,054,050 as collateral)		2,767,700	
Total value of said mortgaged premises (carried inside),		$4,151,550	
Account of stocks, bonds, and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:			
	Par Value.	Market Value.	
United States bonds	$ 500,000	$ 442,493 75	
Philadelphia city bonds	400,000	448,250	
Pittsburg city bonds	50,000	42,500	
Camden city bonds	6,000	6,480	
Philadelphia city warrants	761 96	819 10	
Masonic Temple bonds	20,000	21,600	
Pennsylvania railroad bonds	100,000	100,500	
Lehigh Valley "	100,000	118,000	
Lehigh Coal & Navigation Co. bonds	100,000	87,000	
Philadelphia & Reading railroad bonds	10,000	5,700	
Catawissa " "	10,000	10,500	
Philadelphia & Erie " "	12,000	14,140	
3,000 shares Pennsylvania " stock	150,000	99,750	
2,000 " Phil. & R'dg " "	100,000	34,250	
1,600 " Lehigh Coal & Nav. Co. stock	60,000	30,400	
331 " Phila., Germantown & Nor. railroad stock	16,500	32,107	
70 " Chestnut Hill railroad stock	3,550	6,790	
2,130 " Fire Association stock	106,500	617,700	
Tot'l par & m'kt val. carried out at m'kt val.	$1,765,311 96	$2,118,979 85	2,118,979 85
Cash belonging to the company deposited in bank			125,049 33
Interest due and accrued on stocks not included in "market value"			1,349 00
Gross premiums in due course of collection			136,720 07
All other property belonging to the company, viz.: Rents due and accrued			113 60
Aggregate amount of all the assets of the company, stated at their actual value			$3,796,085 55

FIRE ASSOCIATION—Continued.

LIABILITIES.		
Gross claims for losses against the company adjusted and unpaid	$ 15,971 41	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	60,061 50	
Losses resisted, including interest, costs, and other expenses thereon	14,100 00	
Total gross amount of claims for losses	$ 90,132 91	
Net amount of unpaid losses		$ 90,132 91
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $953,565 99; unearned premiums (fifty per cent.)	$476,728 99	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running more than one year from date of policy, $127,390 01; unearned premiums (*pro rata*)	65,471 88	
Total unearned premiums		542,254 87
Amount reclaimable by the insured on perpetual fire insurance policies, being ninety-five per cent. of the premium deposited or received		1,649,998 91
Cash dividends to stockholders remaining unpaid		1,251 00
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz.: State, city, county, or other taxes and assessments, $4,784 52; commissions, brokerage, and other charges due and to become due to agents and brokers, on premiums paid and in course of collection, $33,189 16; return premiums, $9,904 65; reinsurance premiums, $314 75—total		48,193 08
Total amount of all liabilities, except capital stock and net surplus,		$2,331,830 77
Joint stock capital actually paid up in cash		500,000 00
Surplus beyond capital		964,254 78
Aggregate amount of all liabilities, including paid up capital stock and net surplus		$3,796,085 55

FRANKLIN.

President, ALFRED G. BAKER, | Vice-President, GEO. FALES,
Secretary, THEOD. M. REGER, | 2d Vice-Pres't, JAS. W. MCALLISTER,
Asst. Secretary, SAMUEL W. KAY, | Principal office, Philadelphia.
Organized or incorporated, April 22, 1829; commenced business, June, 1829.

CAPITAL.

Whole amount of joint stock or guaranteed capital authorized			$ 400,000 00
Whole amount of capital actually paid up in cash			400,000 00

ASSETS.

Value of real estate owned by the company			$ 171,250 00
Loans on bond and mortgage (duly recorded and being the first liens on the fee simple), upon which not more than one year's interest is due			2,419,089 15
Interest due on all said bond and mortgage loans, $8,394 57; interest accrued thereon, $35,870 69; total			44,265 26
Value of the buildings mortgaged (insured for $2,569, 325 27 as collateral)	$		
Total value of said mortgaged premises (carried inside)	$5,269,195 00		
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:	Par Value.	Market Value.	
Five thousand United States bonds, 1881s, coupons J. & J.	$ 5,000	$ 5,331 25	
Seventy thousand U. S. bonds, 1881s, registered J. & J.	70,000	74,637 50	
Thirty thousand U. S. bonds 5-20 1865, registered J. & J.	30,000	30,825	
One hundred and five thousand U. S. bonds 5-20s 1867, registered J. & J.	105,000	110,643 75	
Forty thousand U. S. bonds 10-40s 1867, registered M. & S.	40,000	42,750	
Fifteen thousand Mississippi State warrants	15,000	12,750	
Five thousand State of New Jersey exempts	5,000	5,500	
Fifty thousand Philadelphia City 6s, new	50,000	56,062 50	
Ten thousand City of Columbus 8 per cts.	10,000	11,000	
Five thousand City of Columbus 7 per cts.	5,000	5,250	
One thousand City of Camden 6 per cents.	1,000	1,100	
Ten thousand West Jersey R. R. 7 per cts.	10,000	9,500	
Five thousand Philadelphia and Reading R. R. 6 per cents	5,000	2,350	
Three thousand Philadelphia and Reading R. R. 7 per cents	3,000	3,375	
Fifteen thousand Pennsylvania R. R. first mortgage bonds	15,000	15,750	
Twenty-five thousand Harrisburg, P. L. and Mt. Joy R. R. 6 per cents	25,000	26,250	
Ten thousand Hestonville, M. & F. P. R. W. Co. 6 per cents	10,000	8,800	
Ten thousand American Steamship Co. 6 per cents	10,000	7,400	
One hundred shares Commercial National Bank stock	5,000	5,650	
Sixteen shares Continental Hotel Co. pf'd.	1,600	1,280	
Total par & m'kt val. carried out at mk't val.	$420,600	$436, 205	436,205 00

FRANKLIN—Continued.

ASSETS—continued.

Account of stocks, bonds and all other securities (except mortgages) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned on each:

	Par Value.	Market Value.	Am't Loaned.	
Ten thousand five hundred W. S. bonds 5-20 1867.....	$ 10,500	$ 11,064 37	$ 9,475	
Twenty sh's Metropolitan National Bk, Washington, D.C,	2,000	2,200	1,700	
Fifteen thousand Hestonville M. & F. P. R. W. Co. b'nds,	15,000	13,200	12,000	
Ninety shares West Phila. R. R. W. Co. stocks.....	4,500	5,850	5,150	
Thirty-six shares Penna. R. R. Co. stocks.....	1,800	1,188	850	
One thousand shares State of New Jersey exempts.....	1,000	1,100		
Two thousand shares Harrisburg, P.L.&Mt.Joy R.R. 6s.	2,000	2,100	5,000	
Two thousand sh's West Chester & Phila. R. R. 7s.....	2,000	2,260		
One thousand sh'res Catawissa R. R. 7s.....	1,000	1,060		
Total par and market value and amount loaned thereon.....	$39,800	$40,022 37	$34,175	$ 34,175 00
Cash in the company's principal office.....				7,235 08
Cash belonging to the company deposited in banks, viz:—Commercial, Girard, and Farmers & Mechanics' National Banks, and Philadelphia and Pennsylvania Trust Companies.....Total.....				203,015 73
Interest due and accrued on stocks not included in market value.....				900 00
Interest due and accrued on collateral loan.....				510 96
Amount of cash in hands of agents in course of transmission.....				46,443 31
All other property belonging to the company, viz:—re-insurance deposit premiums 95 per cent.....				356 25
Aggregate amount of all the assets of the company, stated at their actual value.....				$ 3,363,445 74

FRANKLIN—Continued.

LIABILITIES.		
Gross claims for losses against the company, adjusted and unpaid	$ 54,869 88	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	27,212 31	
Total gross amount of claims for losses	$ 82,082 19	$ 82,082 19
Net amount of unpaid losses		
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $557,207 70; unearned premiums (fifty per cent),	$ 278,603 85	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks, running more than one year from date of policy, $600,390 04; unearned premiums (pro rata)	$ 292,747 04	
Total unearned premiums		571,350 89
Amount reclaimable by the insured on perpetual fire insurance policies, being ninety-five per cent—$1,031,037 99, 90 per cent, $423,319 32		1,454,357 31
Cash dividends to stockholders remaining unpaid		576 00
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz:—Surveys		3,640 00
Total amount of all liabilities except capital stock, and net surplus,		$2,112,006 39
Joint-stock capital actually paid up in cash		400,000 00
Surplus beyond capital		851,439 35
Aggregate amount of all liabilities, including paid up capital stock, and net surplus		$3,363,445 74

GEORGIA HOME.

President, J. RHODES BROWNE. | Principal Office, Columbus, Ga.
Secretary, L. SPENCER. |
Organized or incorporated, 1859 ; commenced business, 1860.

CAPITAL.

Whole amount of joint stock or guaranteed capital authorized	$ 1,000,000 00
Whole amount of capital actually paid up in cash	240,000 00

ASSETS.

Value of real estate owned by the company			90,250 00
Loans on bond and mortgage, (duly recorded and being first liens on the fee simple,) upon which not more than one year's interest is due.			20,884 09
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States ; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company :			
	Par Value.	Market Value.	
United States registered bonds	$ 65,000	$ 68,468 75	
State of Virginia "	39,986	15,814 30	
" Tennessee "	25,000	12,500	
" South Carolina "	11,500	7,475	
" Alabama "	10,000	5,000	
" Georgia "	3,000	3,273 08	
" Mississippi deposit	15,000	15,000	
City of Columbus, Ga., bonds	30,000	20,721 93	
" Montgomery, Ala., "	4,750	3,325	
" Lynchburg, Va., "	4,000	3,050	
" Sumter, S. C., "	200	200	
Columbus Female College	200	200	
Montgomery & West Point R. R., (1st mort.)	16,500	16,500	
National Bank of Columbus, stock	93,000	93,000	
Chattahoochee Nat'l Bank of Columbus stock	2,000	2,645	
Columbus Manufacturing Company "	31,371	23,528	
Muscogee Manufacturing Company "	24,000	15,600	
Eagle & Phœnix Manufacturing Comp'y "	1,000	1,000	
Columbus Gas Company "	750	750	
New York Economical Printing Comp'y "	1,400	1,400	
Atlanta Constitution Publishing Co. "	250	250	
Columbus Mutual Loan Association "	240	240	
South & North Alabama Rail Road "	130	130	
Total par & m'ket value, car'd out at m'k't val.	$362,277	$310,071 06	310 071 06
Account of stocks, bonds and all other securities (except mortgages,) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned on each :			
Stockholders notes			60,000 00
Rent notes, &c			3,119 87
Cash deposited in National Bank of Columbus			16,123 60
Interest due and accrued on stocks not included in "market value"			4,555 05
All other property belonging to the company, viz : Cash due from agents and others			10,911 40
Aggregate amount of all the assets of the company, stated at their actual value			$ 515,915 07

GEORGIA HOME—Continued.

LIABILITIES.	
Net amount of unpaid losses	$ 12,700 00
Total unearned premiums	65,000 00
Cash dividends to stockholders remaining unpaid	385 00
Total amount of all liabilities, except capital stock and net surplus	$ 78,085 00
Joint stock capital actually paid up in cash, and notes secured by paid up stock	300,000 00
Surplus beyond capital	137,830 07
Aggregate amount of all liabilities, including paid up capital stock, and net surplus	$ 515,915 07

GERMAN AMERICAN.

President, EMIL OELBERMANN. | Vice-President, JOHN W. MURRAY.
Secretary, JAMES A. SIBVEY. | Principal Office, 179 Broadway, N. Y.

Organized or incorporated March 7, 1872; commenced business March 7, 1872.

CAPITAL.

Whole amount of joint stock or guaranteed capital authorized.....	$1,000,000 00
Whole amount of capital actually paid up in cash.....	1,000,000 00

ASSETS.

Account of stocks, bonds, and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds owned absolutely by the company:

	Par Val.	M'kt Val.	
U. S. 4 per cent. registered bonds.....	$ 100,000	$ 101,500	
" 4½ " " "	110,000	114,000	
" 5 " coupon 10-40 "	15,000	16,050	
" 5 " reg'td " "	40,000	42,800	
" 6 " " 1867 "	100,000	105,500	
" 6 " coupon " "	100,000	105,500	
" 6 " " 1865 "	25,000	25,500	
" 6 " reg'td 1881 "	600,000	640,500	
" 6 " currency "	160,000	191,000	
Missouri State 6 per cent. "	50,000	52,500	
Rochester city 7 " Water Loan bonds.....	40,000	44,000	
Buffalo " 7 " bonds.....	25,000	27,500	
Yonkers " 7 " "	21,000	23,100	
Central Pacific R'y 1st mortgage gold bonds.....	50,000	52,500	
Union " " "	50,000	52,250	
Chicago, Rock I. & Pacific 1st m'tg 6 per c. b'nds	50,000	53,000	
N. Y. Cent'l R. R. Co.'s 1883 6 per cent. bonds...	50,000	52,000	
Syracuse, Bing. & N. Y. 1st m'tg 7 per c. bonds..	20,000	20,000	
Delaware, Lack. & West'n conv'ble 7 per c. b'nds..	8,000	8,000	
New York & Harlem R. R. stock.....	50,000	71,000	
Tot'l par & m'kt value, carried out at m'kt value..	$1,664,000	$1,798,200	1,798,200 00

Account of stocks, bonds, and all other securities (except mortgages) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned thereon:

Total par value, $313,500; total market value, $331,839; total amount loaned thereon..... 286,200 00

Cash in the company's principal office.....	2,498 04
Cash belonging to the company deposited in bank.....	167,991 81
Gross premiums in due course of collection.....	69,819 21
Aggregate amount of all the assets of the company, stated at their actual value.....	$2,324,709 06

GERMAN AMERICAN—Continued.

LIABILITIES.		
Gross claims for losses against the company adjusted and unpaid	$ 25,232 82	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	63,256 82	
Losses resisted, including interest, costs, and other expenses thereon	10,766 13	
Total gross amount of claims for losses	$ 99,255 77	
Deduct reinsurance thereon	27 00	
Net amount of unpaid losses		$ 99,228 77
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $768,037 49; unearned premiums (fifty per cent.)	$384,018 74	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running more than one year from date of policy, $261,631 81; unearned premiums (*pro rata*)	140,748 60	
Total unearned premiums		524,767 34
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz.: Commissions, brokerage, and other charges, due and to become due to agents and brokers, on premiums paid and in course of collection, $13,450 41; return premiums, $311 57—total		13,761 98
Total amouut of all liabilities, except capital stock and net surplus		$ 637,758 09
Joint stock capital actually paid up in cash		1,000,000 00
Surplus beyond capital		686,950 97
Aggregate amount of all liabilities, including paid up capital stock and net surplus		$ 2,324,709 06

HARTFORD FIRE INSURANCE COMPANY.

President, GEORGE L. CHASE. | Assistant Secretary, C. C. LYMAN.
Secretary, J. D. BROWNE. | Principal Office, Hartford, Conn.

Organized and incorporated, May, 1810; commenced business, August, 1810.

CAPITAL.		
Whole amount of joint stock or guaranteed capital authorized		None.
Whole amount of capital actually paid up in cash		$ 1,250,000 00
ASTETS.		
Value of real estate owned by the company		363,175 60
Loans on bond and mortgage, (duly recorded and being first liens on the fee simple,) upon which not more than one year's interest is due		916,316 57
Interest accrned on all said bond and mortgage loans	$ 36,668 92	36,668 92
Value of lands mortgaged exclusive of buildings and perishable improvements	864,000	
Value of the buildings mortgaged, (insured for $634,000 as collateral)	785,000	
Total value of said mortgaged premises, (carried inside)	1,649,000	
Account of stocks, bonds and treasury notes of the Unitee States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:		
United States, State, City, and other corporation bonds, carried out at market value		1,451,682 97
Account of stocks, bonds and all other securities (except mortgages,) hypothecated to the company as collateral security for cash actually loaned by the company, with the par market value of the same, and the amount loaned on each:		
United States 5-20 bonds, issue of 1867—total par value, $50,000; total market value, $54,240; amount loaned thereon		50,000
Cash in the company's principal office		547 14
Cash belonging to the company deposited in bank		196,611 98
Premium on gold		440 93
Interest due and accrued on stocks not included in "market value"		9,620 24
Gross premiums in due course of collection		254,170 92
All other property belonging to the company, viz: Rents due and accrued		2,260 73
Amount due company for money advanced for taxes on real estate, being first liens		4,485 19
State tax due from non-resident stockholders		11,932 30
Aggregate amount of all the assets of the comp'y, at their actual value		$ 3,292,913 49

HARTFORD FIRE INSURANCE. CO.—Continued.

LIABILITES.		
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	$ 131,263 81	
Losses resisted, including interest, costs and other expenses thereon	41,900	
Total gross amount of claims for losses	$ 173,163 81	
Net amount of unpaid losses		$ 173,163 81
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $1,012,990 84; unearned premiums (fifty per cent)	$ 505,495 42	
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks, running more than one year from date of policy, $545,456 60; unearned premiums (*pro rata*)	387,878 70	
Total unearned premiums		894,374 12
Cash dividends to stockholders remaining unpaid		4,893 00
All other demands against the company, absolutely and contingent, due and to become due, admitted and contested, viz: Commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection		24,450 00
Total amount of all liabilities, except capital stock, and net surplus		$ 1,096,880 93
Joint-stock capital actually paid-up in cash		1,250,000 00
Surplus beyond capital		946,032 56
Aggregate amount of all liabilities, including paid-up capital stock, and net surplus		$ 3,292,913 49

HAMBURG-BREMEN.

President, Dr. OCTAVIO SCHRŒDER. | Principal Office, Hamburg, 15 Rathhausmarket.
Managing Director, A. KLAUHOLD.

Organized or incorporated in the year 1854; commenced business, Jan. 1, 1855.

CAPITAL.			
Whole amount of joint stock or guaranteed capital authorized			$ 1,617,000 00
Whole amount of capital actually paid up in cash			323,400 00
ASSETS.			
Value of real estate owned by the company			95,663 84
Value of lands mortgaged exclusive of buildings and perishable improvements		$ 68,862 10	
Value of the buildings mortgaged		144,218 07	
Total value of said mortgaged premises (car'd inside)		$ 213,080 17	
Account of stocks, bonds and treasury notes of the United States, and of this State and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:			
	Par value.	Market value.	
*U. S. bonds 65 reg. new 6 per cent. (quotation Dec. 31, 1877	$ 96,000	$ 98,760	
U. S. bonds 67 reg. new 6 per cent. (quotation Dec. 31, 1877)	120,000	126,600	
U. S. bonds 81 reg. new 6 per cent. (quotation Dec. 31, 1877)	86,000	91,697 50	
U. S. bonds 10-40 reg. new 5 per cent. (quotation Dec. 31, 1877)	145,000	154,968 75	
U. S. bonds 81 fund 5 per cent. (quotation Dec. 31, 1877)	79,000	83,345	
U. S. bonds 91 reg 4½ per cent. (quotation Dec. 31, 1877)	53,000	54,855	
20 German Empire bonds (quotation Dec. 31, 1877)	26,950	25,602 50	
6 shares of the German Reichsbank (quotation Dec. 31, 1877)	4,851	7,567 56	
150 shares (Reichsmark 750 each) of Norddeutsehl Bank (quotation Dec. 31, 1877)	30,318 75	41,536 69	
100 shares (Reichsmark 90 each) of Vereinsbank (quotation Dec. 31, 1877)	2,425 50	4,325 47	
192 Hamburg government bonds of 1866 (quotation Dec. 31, 1877)	7,761 60	9,081 07	
26 Hamburg government bonds of 1875 (quotation Dec. 31, 1877)	16,170	15,280 65	
Sundry German railroad bonds (quotation Dec. 31, 1877)	116,949 52	105,162	
Total par & m'k't value, car'd out at m'k't val.	$784,426 37	$818,782 19	818,782 19
Cash in the company's principal office			1,789 30
Cash belonging to the company deposited in different banks			106,971 37
Cash belonging to the company in bank at Bremen			32,846 53
Cash belonging to the company at different branches which have given security to the company			31,467 32
Net premiums in course of collection not more than three months due			61,081 93
Bills of exchange (prime acceptances on hand)			106,928 32
Aggregate amount of all the assets of the company, stated at their actual value			$ 1,255,530 80

*Decrease in value of U. S. bonds since statem't Dec. 31, '76, $36,224 39

HAMBURG-BREMEN—Continued.

LIABILITIES.		
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	$ 97,124 30	
Deduct re-insurance thereon	43,209 12	
Net amount of unpaid losses		$ 53,915 18
Gross premiums received and receivable upon all unexpired fire risks running one year or less from date of policy, $599,808 83; unearned premiums (fifty per cent)	$299,904 41	
Gross premiums received and receivable upon all unexpired fire risks running more than one year from date of policy $63,455 94; unearned premiums	37,660 43	
Total unearned premiums as computed above (carried out)		337,564 84
Cash dividends to stockholders declared on profits of year 1877		67,170 18
Balance due re-insurance companies, $358,267 33; deduct their share on above stated re-insurance	$162,894 54	195,372 79
Total amount of all liabilities, except capital stock and net surplus,		654,022 99
Joint stock capital actually paid up in cash		323,400 00
Surplus beyond capital and all other liabilities		278,107 81
Aggregate amount of all liabilities, including paid up capital stock and net surplus		$ 1,255,530 80

HOME.

President, CHARLES J. MARTIN,
Vice-Pres't, ARTHUR F. WILLMARTH,
2d Vice-Pres't, DANIEL A. HEALD,

Secretary, JOHN H. WASHBURN,
Asst. Sec'y, THOMAS B. GREENE,
" " EDWARD H. AHERN.

Organized, April, 1853; commenced business, April 13th, 1853.
Principal Office, 135 Broadway, New York.

CAPITAL.		
Whole amount of joint stock or guaranteed capital authorized		$3,000,000 00
Whole amount of capital actually paid up in cash		3,000,000 00
ASSETS.		
Value of real estate owned by the company		12,500 00
Loans on bond and mortgage (duly recorded and being first liens on the fee simple), upon which not more than one year's interest is due		2,016,903 00
Interest due on all bond and mortgage loans, $560; interest accrued thereon, $56,708 54; total		57,268 54
Value of lands mortgaged, exclusive of buildings and perishable improvements	$2,342,100	
Value of the buildings mortgaged (insured for $1,530,600 as collateral)	1,956,100	
Total value of said mortgaged premises (carried inside)	$4,298,200	
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of other incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:		
United States, State, and other bonds—Par value, $4,133,550; carried out at market value		3,395,893 00
Account of stocks, bonds, and all other securities (except mortgages), hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned thereon:		
Total par value, $475,320; total market value, $427,098 62; amount loaned thereon		314,215 47
Cash belonging to the company deposited in Metropolitan National Bank, $87,764 30; Continental National Bank, $26,617 88; National Bank of the Republic, $47,345 38		161,727 56
Interest due and accrued on collateral loans		7,943 85
Gross premiums in course of collection, commission and all other expenses deducted, $148,716 84; less, more than three months, due, $5, 641 51		143,075 33
The gross amount of all the assets of the company		$6,109,526 75
Aggregate amount of all the assets of the company, stated at their actual value		$6,109,527 75

HOME—Continued.

LIABILITIES.		
Gross claims for losses against the company, adjusted and unpaid	$ 35,596 79	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	179,558 60	
Losses resisted, including interest, costs and other expenses thereon	44,066 07	
Total gross amount of claims for losses	$259,221 46	
Deduct re-insurance thereon	4,825 04	
Net amount of unpaid losses		$ 254,369 42
Gross premiums received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $1,864,444 ; unearned premiums (fifty per cent)	$932,222 00	
Gross premiums received and receivable upon all unexpired fire risks, running more than one year from date of policy, $1,680,825 ; unearned premiums	904,210 31	
Total unearned premiums		1,836,432 31
Cash dividends to stockholders remaining unpaid		1,995 00
Total amount of all liabilities, except capital stock, scrip reserve, and net surplus		$2,092,823 73
Joint stock capital actually paid up in cash		3,000,000 00
Surplus beyond capital and all other liabilities		1,016,703 02
Aggregate am't of all liabilities, including paid up capital stock, and net surplus		$6,109,526 75

GERMANIA.

President, RUDOLPH GARRIGUE. | Vice-Pres't, JOHN EDW. KAHL.
Secretary, HUGO SCHUMANN. | Principal Office, 175 B'dy, N. Y.

Organized or incorporated March, 1859; commenced business March, 1859.

CAPITAL.		
Whole amount of joint stock or guaranteed capital authorized		$ 500,000 00
Whole amount of capital actually paid up in cash		500,000 00
ASSETS.		
Value of real estate owned by the company		60,838 55
Loans on bond and mortgage (duly recorded, and being first liens on the fee simple), upon which not more than one year's interest is due,		548,500 00
Loans on bond and mortgage (first liens) upon which more than one year's interest is due (of which $12,000 is in process of foreclosure),		12,000 00
Interest due on all said bond and mortgage loans, $2,170; interest accrued thereon, $16,480—total		18,650 00
Value of lands mortgaged, exclusive of buildings and perishable improvements	$ 533,600	
Value of the buildings mortgaged (insured for $542,150 as collateral)	657,200	
Total value of said mortgaged premises (carried inside)	$ 1,190,800	
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company.		
United States, city, and other incorporation bonds and stocks—total par value, $696,000; carried out at market value		741,650 00
Account of stocks, bonds, and all other securities (except mortgages) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned thereon:		
United States, city, and other incorporation stocks and bonds—total par value, $89,200; total market value, $99,512 75; total amount loaned		76,100 00
Cash in the company's principal office		12,764 31
Cash belonging to the company deposited in bank		72,765 31
Interest due and accrued on stocks not included in "market value"		2,941 66
Interest due and accrued on collateral loan		1,404 46
Gross premiums in due course of collection, not more than three months due		2,905 95
All other property belonging to the company, viz: Cash in hands of agents, and in course of transmission, on business of December, $71,600 55; special deposit with U. S. Trust Co., $2,000; deposited with treasurer of State of Mississippi, $7,500; special deposit with National Park Bank, $200—total		81,300 55
Aggregate amount of all the assets of the company, stated at their actual value		$ 1,631,820 79

GERMANIA—Continued.

LIABILITIES.		
Gross claims for losses against the company adjusted and unpaid	$ 11,512 66	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	$ 19,178 66	
Losses resisted, including interest, costs and other expenes thereon	38,008 11	
Net amount of unpaid losses		$ 68,699 43
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks running one year or less from date of policy, $579,694 10; unearned premiums (fifty per cent)	$ 289,847 05	
Gross premiums (without any deduction), received and receivable upon all unexpired fire risks, running more than one year from date of policy, $236,321 01; unearned premiums (*pro rata*)	120,235 69	
Total unearned premiums		410,082 74
Total amount of all liabilities, except capital stock, and net surplus		$ 478,782 17
Joint-stock capital actually paid up in cash		500,000 00
Surplus beyond capital		653,038 62
Aggregate amount of all liabilities, including paid-up capital stock and net surplus		$1,631,820 79

HANOVER FIRE INSURANCE COMPANY.

President, BENJAMIN S. WALCOTT. | Vice-Pres't & Sec., J. REMSEN LANE.
Assistant Secretary, CHARLES L. ROE. | Principle Office, 120 Broadw'y, N. Y.

Organized or incorporated, April 1852; commenced business, April, 1852.

CAPITAL.		
Whole amount of joint stock or guaranteed capital authorized		$ 500,000 00
Whole amount of capital actually paid up in cash		500,000 00
ASSETS.		
Value of real estate owned by the company		2,725 95
Loans on bond and mortgage, (duly recorded and being first liens on the fee simple,) upon which not more than one year's interest is due.		240,750 00
Interest accrued on all said bond and mortgage loans		1,306 47
Value of lands mortgaged exclusive of buildings and perishable improvements	$ 202,500	
Value of the buildings mortgaged, (insured for $246,950 as collateral)	299,000	
Total value of said mortgaged premises, (carried inside)	$ 501,500	
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company.		
United States, State, city, and other incorporation bonds—total par value, 1,088,500; carried out at market value		1,156,098 75
Account of stocks, bonds and all other securities (except mortgages,) hypothecated to the company as collateral security for cash actually loaned by the company, with the par market value of the same, and the amount loaned thereon:		
Total par value, $52,000; total market value, 55,430; amount loaned thereon		40,750 00
Cash in company's principal office		12,267 92
Cash belonging to the company deposited in bank		79,186 85
Interest due and accrued on stocks not included in "market value."		3,043 34
Interest due and accrued on collateral loan		191 63
Gross premiums in due course of collection		41,806 51
Balance in hands of agents, and in course of transmission, not more than three months due		43,571 96
Aggregate amount of all the assets of the company, stated at their actual value		$ 1,621,698 48

HANOVER FIRE INSURANCE COMPANY—Continued.

LIABILITIES.		
Gross claims for losses against the company, adjusted and unpaid	$ 30,411 57	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	18,058 66	
Losses resisted, including interest, costs and other expenses thereon	37,208 11	
Total gross amount of claims for losses	85,678 34	
Net amount of unpaid losses		$ 85,678 34
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $561,422 64; unearned premiums (fifty per cent)	$ 280,711 32	
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks, running more than one year from date of policy, $378,233 04; unearned premiums (*pro rata*)	192,381 26	
Total unearned premiums		473,092 58
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz: State, city, counta, or other taxes and assessments, $227 78; commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection, $6,673 49; return premiums, $2,560 41; balance due agents, $67 81—total		9,529 49
Total amount of all liabilities, except capital stock, and net surplus		$ 568,300 41
Joint-stock capital actually paid up in cash		500,000 00
Surplus beyond capital		553,398 07
Aggregate amount of all liabilities, including paid-up capital stock, and net surplus		$ 1,621,698 48

IMPERIAL OF LONDON—U. S. Branch.

FOR THE YEAR ENDING DECEMBER 31ST, A. D., 1877.

Chairman, GEO. H. CHAMBERS. | Dep. Ch'n, WILLIAM HAWTHORN.
Gen'l Manager & Sec'y, E. C. SMITH. | Principal Office, London, Eng.

Organized or incorporated, 1803; commenced business, 1803.

CAPITAL.	
Whole amount of joint stock or guaranteed capital authorized	$ 8,000,000 00
Whole amount of capital actually paid up in cash	3,500,000 00
ASSETS.	
Value of real estate owned by the Company, less incumbrances thereon.	899,161 00
Loans on bond and mortgage, (duly recorded and being first liens on the fee simple,) upon which not more than one year's interest is due.	154,000 00
Total par value, $5,527,577; carried out at market value	5,599 132 00
Account of stocks, bonds and all other securities (except mortgages,) hypothecated to the company as collatteral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned on each:	
Total par and market value	5,599,132 00
Cash in the company's principal office	1,035 00
Cash belonging to company deposited in bank	131,175 00
Gross premiums in due course of collection, being amount of agents' balances	798,042 00
Bills receivable, not matured, taken for fire, marine and inland risks	63,833 00
All other property belonging to the company, viz: Deposits at money brokers	150,000 00
Due from other companies for re-insurance on losses already paid	15,581 00
Aggregate amount of all the assets of the company, stated at their actual value	$ 7,811,959 00
LIABILITES.	
Gross claims for losses against the company, adjusted and unpaid	$ 10,000 00
Deduct re-insurance thereon	802,855 00
Total unearned premiums	991,760 00
Cash dividends to stockholders remaining unpaid	9,384 00
Due and accrued for salaries, rent, advertising and for agency and other miscellaneous expenses	10,596 00
All other demands against the company, absolutel and contingent, due and to become due, admitted and contested, viz: Commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection	167,565 00
Total amount of all liabilities, except capital stock, and net surplus	$ 1,992,160 00
Joint-stock capital actually paid-up in cash	3,500,000 00
Surplus beyond capital	2,319,799 00
Aggregate amount of all liabilities, including paid-up capital stock, and net surplus	$ 7,811,959 00

IMPERIAL—U. S. BRANCH.

Chairman, PERCIVAL BOSANQUET. | Dep. Ch'n, GEO. HENRY CHAMBERS.
Gen. M'ngr & Sec'y, E. COZENS SMITH. | Principal Office, 33 Pine st., N. Y.

Organized or incorporated 1803; commenced business 1803.

CAPITAL.

Whole amount of joint stock or guaranteed capital authorized.....	$8,000,000 00
Whole amount of capital actually paid up in cash	3,500,000 00

ASSETS.

Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company.

	Par Val.	M'kt Val.	
Deposited with the State of New York—			
U. S. 10-40 registered stock, 1864.....	$212,300	$226,099 50	
" 5 per cent. funded loan, 1881, registered,	10,000	10,562 50	
Deposited with the State of Ohio—			
U. S. 10-40 registered stock, 1864...	120,000	127,800	
Deposited with the State of Virginia—			
U. S. 5-20 registered stock, 1868.....	7,000	7,472 50	
Virginia State bonds and certificates.....	86,000	26,400	
Deposited with the State of Oregon—			
U. S. 5-20 registered stock, 1868.....	50,000	53,375	
Deposited with the State of Georgia—			
U. S. 5 per cent. funded loan, 1881, registered,	25,000	26,406 25	
Deposited with trustees at New York—			
U. S. 5-20 registered stock, 1867.....	43,000	45,297 50	
do 5-20 do do 1868.....	57,000	60,847 50	
do 10-40 do do 1864.....	38,000	40,470	
do 5 per cent. funded loan, 1881, registered..	175,000	184,843 75	
Alabama State bonds	10,000	4,000	
Tennessee do do	20,000	6,775	
South Carolina State bonds.....	20,000	8,000	
Total par & m'kt value, carried out at m'kt value.	$873,300	$828,349 50	828,349 50
Cash in the company's principal office.....			160 18
Cash belonging to the company deposited in bank.....			19,886 10
Gross premiums in due course of collection, not more than three months due....			7,427 94
Aggregate amount of all the assets of the company, stated at their actual value.....			$ 855,823 72

IMPERIAL—Continued.

LIABILITIES.		
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	$ 7,330 80	
Losses resisted, including interest, costs and other expenses thereon	30,759 86	
Total gross amount of claims for losses	$ 38,090 66	
Net amount of unpaid losses		$ 38,090 66
Gross premiums received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $287,568 34; unearned premiums (fifty per cent)	$143,784 17	
Gross premiums received and receivable upon all unexpired fire risks, running more than one year from date of policy, $102,607 21; unearned premiums (pro rata)	76,955 41	
Total unearned premiums		220,739 58
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz.: Commissions, brokerage and other charges due and to become due to agents and brokers on premiums paid and in course of collection		1,742 15
Total amount of all liabilities, except capital stock and net surplus,		$ 260,572 39
Surplus beyond capital and all other liabilities		595,251 33
Aggregate am't of all liabilities, including paid up capital stock, and net surplus		$ 855,823 72

LA CAISSE GENERALE—ATLANTIC BRANCH—1877.

President, JULES LECESNE. | V. Pres't, W. P. CHAPERON.
Secretary, CHARLES LABROUSSE. | " Mr. LEBARON DE LIVOIS.
Principal Office, Western Union Building, New York, N. Y.

CAPITAL.		
Whole amount of joint stock or guaranteed capital authorized		$2,526,315 78
Whole amount of capital actually paid up in cash		1,458,072 78
ASSETS.		
Account of stocks, bonds, and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:		
	Market Value.	
$200,000 6 per cent. U. S. bonds (and brokerage)	$232,500 00	
50,000 4½ " " " "	54,062 50	
9,000 5 " " " "	10,192 50	
Five per cent. French government loan	33,154 73	
" " Italian " "	31,170 62	
Bonds of the company, estimated	10,790 52	
Total par value, 1,769,317.49 francs; total market value	371,870 87	371,870 87
Acccount of stocks, bonds, and all other securities (except mortgages) hypothecated to the company as collateral security for cash actually loaned by the company, with the amount loaned on each:		
	Am't Loaned.	
Rentes, discounted	$4,762 80	
Government tax stamps	284 00	
Advanced in courts on judgments	6,008 76	
Total amount loaned	$11,055 56	
Deferred premiums on policies of various periods, but not exceeding ten years, called "the company's portfolio," 19,331,693.63 francs; $4,069,830 24—gross		
Loss amount reinsured in other companies on the same terms, 3,515,299.19 francs; $740,063 99—net		3,329,767 25
Commissions due from reinsuring companies on the above, 25 per c't		185,015 74
Annual proportion of recuperative commissions on cancellations, 12 per cent		255,064 02
Cash in the company's principal office		2,295 34
Cash belonging to the company deposited in bank		53,930 82
Cash in agencies		94,935 84
Interest due and accrued on stocks not included in "market value"		11,268 07
Gross premiums due and receivable		294,428 66
Bills receivable, not matured, in settlement for old accounts (agencies)		8,711 97
Suspense accounts, valued at 50 per cent		21,706 30
Office furniture and supplies		13,804 21
Aggregate amount of all the assets of the company, stated at their actual value		$4,653,854 65

LA CAISSE GENERALE—Continued.

LIABILITIES.		
Gross claims for losses agalnst the company adjusted and unpaid	$ 63,673 15	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	121,241 43	
Total gross amount of claims for losses	$ 184,914 58	
Deduct salvage clains thereon	37,381 05	
Net amount of unpaid losses		$ 147,533 53
Gross premiums without any deduction, received and receivable upon all unexpired fire risks running one year or less from date of policy including interest premiums on perpetual fire risks, 2,605,094.96 francs; unearned premiums (fifty per cent)	$ 274,220 52	
Gross premiums, without any deductions, received and receivable upon all unexpired fire risks, running more than one year from date of policy, 15,816,394.92; unearned premiums (pro rata)	1,851,313 01	2,125,533 53
Principal unpaid on scrip or certificates of profits which have been authorized or ordered to be redeemed		279,157 95
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz.: Guaranteed fund from American agents		113,500 00
Total amount of all liabilities, except capital stock and net surplus,		$ 2,665,725 01
Joint stock capital actually paid up in cash		1,458,072 78
Surplus beyond capital		530,056 86
Aggregate amount of all liabilities, including paid up capital stock and net surplus		$ 4,653,854 65

LONDON ASSURANCE CORPORATION—U. S. Branch.

Governor, EDWARD BUDD. | Sub-Gov., MARKS WILLIS COLLET.
Secretary, JOHN PHILLIP LAWRENCE. | Principal Office, 88 Wall St., N. Y.

Organized or incorporated, A. D., 1720; Commenced business in U. S., July, 1872.

CAPITAL.		
Whole amount of capital actually paid up in cash		$ 448,275 00
ASSETS.		
Loans on bond and mortgage, (first liens) upon which more than one year's interest is due		7,044 51
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:		
	Par value. Market value.	
$825,000 U. S. registered 4½ bonds, 103⅝	$825,000 00 $ 854,906 25	
Total par & mkt val., carr'd out at market val		854,906 25
Account of stocks, bonds and all other securities (except mortgages,) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned on each:		
Cash in the company's principal office		1,388 28
Cash belonging to company deposited in bank		73,894 50
Gross premiums in due course of collection		13,422 61
Aggregate am't of all assets of the company, stated at their actual value		$ 950,656 15
LIABILITIES.		
Net amount of unpaid losses		15,000 00
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $285,204 04; unearned premiums (fifty per cent)	$ 142,602 02	
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks, running more than one year from date of policy, $182,184 94; unearned premiums (*pro rata*)	99,193 36	
Total unearned premiums		241,795 38
Total amount of all liabilities, except capital stock, and net surplus		$ 256,795 38
Surplus beyond capital		693,860 77
Aggregate amount of all liabilities, including paid up capital stock, and net surplus		$ 950,656 15

LIVERPOOL AND LONDON AND GLOBE—U. S. BRANCH.

Chm'n B'rd Southern Dept., D. URQUHART | Assistant Secretary, A. GREEN,
Resident Secretary, AND. FOSTER ELLIOT, | Principal Offices, New York, New Orleans
Organized or incorporated, 1835; commenced business in the United States, 1851.

CAPITAL.

Whole amount of joint stock or guaranteed capital authorized.....	$ 10,000,000 00
Whole amount of capital actually paid up in cash.....	1,228,200 00

ASSETS.

Value of real estate owned by the company.....			555,000 00
Loans on bond and mortgage (duly recorded and being first liens on the fee simple), upon which not more than one year's interest is due,			924,719 33
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and all other stocks and bonds owned absolutely by the company:			
	Par Value.	Market Value.	
U. S. Currency 6s.....	$ 365,000	$ 438,000	
U. S. 5-20s of 1867.....	485,000	511,675	
U. S. 6s of 1881.....	90,000	95,737 50	
U. S. 10-40s.....	235,000	250,862 50	
U. S. funded debt of 1881, 5 per cent.....	50,000	52,687 50	
U. S. 4½ per cents of 1891.....	180,000	186,300	
U. S. 4 per cents.....	100,000	101,125	
N. Y. State 6 per cent. bonds.....	45,000	53,100	
City of Richmond bonds.....	5,000	5,900	
Mississipi pay warrants.....	20,000	18,000	
South Carolina 6 per cent bonds.....	20,000	8,000	
Alabama 5 per cent bonds.....	10,000	4,200	
Total par & mk't val. carried out at mk't....	$1,605,000	$1,725,587 50	1,725,587 50
Cash in the Company's principal office.....			9,495 82
Cash belonging to the Company deposited in Phœnix National Bank, N. B., 1st National Bank, Chicago, N. Y. Life and Trust Co., London and San Francisco, of San Francisco, and Canal Bank, of New Orleans.....			354,934 78
Interest due and accrued on collateral loan.....			34,120 06
Gross premiums in due course of collection.....			278,819 59
Bills receivable, not matured, taken for fire, marine, and inland risks,			72,482 54
All other property belonging to the Company, viz:—Rents due and accrued.....			2,037 73
Loans on life policies W. G. C., C. H. and C. N. C.....			2,673 65
On deposit with New Orleans Gas Company.....			30 00
Aggregate amount of all the assets of the company, stated at their actual value in the United States.....			$3,959,901 00

LIVERPOOL AND LONDON AND GLOBE—Continued.

LIABILITIES.

Gross claims for losses against the company adjusted and unpaid	$ 9,443 50	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	147,251 39	
Losses resisted, including interest, costs, and other expenses thereon	46,767 13	
Total gross amount of claims for losses	$203,462 02	
Deduct re-insurance and salvage claims thereon	250 00	
Net amount of unpaid losses		$ 203,212 02
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $1,965,565 99; unearned premiums (fifty per cent.)	$982,810 30	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running more than one year from date of policy, $945,639 98; unearned premiums (*pro rata*)	561,175 35	
Total unearned premiums		1,543,985 65
Amount reclaimable by the insured on perpetual fire insurance policies, being ninety-five per cent. of the premium deposited or received		280,699 41
Re-insurance fund and all other liabilities, except capital, under the life insurance or any other special department		105,658 70
All other demands against the company, absolute and contingent, due and to become due, admitted and contested		58,213 71
Total amount of all liabilities, except capital stock and net surplus, in the United States		$2,191,769 49

MANHATTAN.

President, ANDREW J. SMITH, | Secretary, LOUIS P. CARMAN.

Organized or incorporated, January 8, 1872; commenced business, March 31, 1872.

Principal office, 68 Wall street, New York.

CAPITAL.			
Whole amount of joint stock or guaranteed capital authorized			$ 250,000 00
Whole amount of capital actually paid up in cash			250,000 00
ASSETS.			
Value of real estate owned by the company			11,515 43
Loans on bond and mortgage (duly recorded and being first liens on the fee simple), upon which not more than one year's interest is due,			190,723 55
Loans on bond and mortgage (first liens), upon which more than one year's interest is due			623,464 00
Interest due on all said bond and mortgage loans, $4,597 50; interest accrued thereon, $1,637 14—total			6,234 64
Value of the buildings mortgaged (insured for $185,350 as collateral)			
Total value of said mortgaged premises (carried inside), $ 429,300			
Account of stocks, bonds, and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:			
	Par Value.	Market Value.	
United States currency 6s	$100,000	$120,000	
United States 10-40s	100,000	108,000	
United States 5-20s	100,000	108,000	
South Carolina bonds	20,000	7,000	
New York Mutual Gas Light Co.'s stock	15,000	15,525	
Deposit of $10,000 in currency in Mississippi	10,000	10,000	
Union Pacific Gold bond	1,000	1,100	
Tot'l par & m'kt val. carried out at m'kt val.	$ 346,000	$367,625	367,525 00
Account of stocks, bonds and all other securities (except mortgages) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned on each:			
Total par value, $33,350; total market value, $40,750; total amount loaned thereon			24,925 00
Cash in the comapny's principal office			10,573 34
Cash belonging to the company deposited in Leather Manufacturer's National Bank			85,222 49
Interest due and accrued on stocks not included in "market value"			960 00
Interest due and accrued on collateral loan			581 25
Gross premiums in due course of collection—Agency, $58,990 45; Home office, $14,791 53; Inland, $3,320 81			77,102 79
Bills receivable, not matured, taken for inland risks			11,889 94
All other property belonging to the company, viz.:—Salvage property and claims, on losses already paid			6,240,47
The gross amount of all the assets of the company			$ 793,593 90
Amount which should be deducted from the above assets on account of bad and doubtful debts and securities			354 85
Aggregate amount of all the assets of the company, stated at their actual value			$ 793,239 05

MANHATTAN—Continued.

LIABILITIES.		
Gross claims for losses against the company, adjusted and unpaid	$ 15,156 92	
Gross losses iu process of adjustment, or in suspense, including all reported and supposed losses	28,595	
Losses resisted, including interest, costs and other expenses thereon	12,500	
Net amount of unpaid losses		$ 56,251 92
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, $446,067 20; unearned premiums, (fifty per cent)	$ 223,033 65	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running more than one year from date of policy, $54,042 73; unearned premiums (pro rata)	43,778 67	
Gross premiums (including both cash and bills, without any deductions,) received and receivable upon all unexpired inland navigation risks, $4,926 50; unearned premiums (fifty per cent)	2,463 25	
Total unearned premiums		269,275 57
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz: Commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection		9,707 20
Total amount of all liabilities, except capital stock and net surplus		$ 335,234 69
Joint stock capital actually paid up in cash		250,000 00
Surplus beyond capital		208,004 36
Aggregate amount of all liabilities, including paid up capital stock and net surplus		$ 793,239 05

NORTH AMERICA.

President, ARTHUR G. COFFIN, | Vice-President, CHARLES PLATT,
Secretary, MATTHIAS MARIS, | 2d Vice-Pres't, W. S. DAVIS,
Asst. Secretary, G. E. FRYER, | Principal office, Philadelphia.

Incorporated April 14, 1794; commenced business as an Association in 1792.

CAPITAL.		
Whole amount of joint stock or guaranteed capital authorized		$ 2,000,000 00
Whole amount of capital actually paid up in cash		2,000,000 00
ASSETS.		
Value of real estate owned by the company		100,000 00
Loans on bond and mortgage (duly recorded and being the first liens on the fee simple), upon which not more than one year's interest is due		1,609,210 00
Interest due on all said bonds and mortgage loans		33,182 00
Value of lands mortgaged, buildings and perishable improvements (carried inside)	$3,236,800 00	3,236,800 00
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:		
United States, State, city and other incorporation bonds—total par value, $3,215,300 00; carried out at market value	$3,376,697 00	3,376,697 00
Account of stocks, bonds and all other securities (except mortgages,) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned thereon:		
State, city and other incorporation bonds—total par value $118,750 00; carried out at market value, $190,694 00; amount loaned	$ 107,695 62	107,695 62
All other loans		30,048 31
Cash in company's principal office, and cash belonging to the company deposited in bank		567,417 99
Interest due and accrued on stocks not included in "market value"		660 00
Interest due and accrued on collateral loan		1,020 00
Gross premiums in due course of collection, (commissions and expenses off;) fire, $124,171 64; marine, $209,527 26		333,698 90
Bills receivable, not matured, taken for marine risks, $266,474 08; the same, past due, $12,105 55		278,579 63
All other property belonging to the company, viz: Partial payments on marine losses for which full reserve is made, including re-insurance claims thereon		23,520 25
Aggregate amount of all the assets of the company, at their actual value		$ 6,461,729 70

NORTH AMERICA—Continued.

LIABILITIES.

	Fire.	Marine.		
Gross claims for losses against the company, adjusted and unpaid	$10,425			
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	51,562	$246,000		
Losses resisted, including interest, costs and other expenses thereon	26,013			
Deduct salvage claims thereon, $34,000 00		34 000		
	$88,000	$212,000		
Net amount of unpaid losses			$	300,000 00
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $985,743 57; re-insurance thereon at fifty per cent.		$492,871 98		
Gross premiums (without any reduction) received and receivable upon all unexpired fire risks running more than one year from date of policy, $951.726 73; re-insurance thereon (*pro rata.*)		492,093 80		
		$984,965 78		
Gross premiums (including both cash and bills, without any deductions) received and receivable upon all unexpired inland navigation and marine risks		$399,926 24		
Amount required to safely re-insure all outstanding risks				1,384,892 02
Amount reclaimable by the insured on perpetual fire insurance policies, being ninety-five per cent. of the premium or deposit received.				350,212 37
Total amount of all liabilities, except capital stock, and net surplus			$	2,035,104 39
Joint-stock capital actually paid-up in cash				2,000,000 00
Surplus beyond capital as regards policy holders				2,426,625 31
Aggregate amount of all liabilities, including paid-up capital stock, and net surplus			$	6,461,729 70

NIAGARA.

President, HENRY A. HOWE. | Vice-President, PETER NOTMAN.
Secretary, PETER NOTMAN. | Principal Office, New York City.

Organized July, 1850; commenced business August, 1850.

CAPITAL.			
Whole amount of joint stock or guaranteed capital authorized			$ 500,000 00
Whole amount of capital actually paid up in cash			500,000 00
ASSETS.			
Value of real estate owned by the company			22,500 00
Loans on bond and mortgage, (duly recorded and being first liens on the fee simple,) upon which not more than one year's interest is due			114,950 00
Interest due on all said bond and mortgage loans			4,023 00
Value of lands mortgaged exclusive of buildings and perishable improvements	$ 145,500		
Value of the buildings mortgaged (insured for $96,250 as collateral)	110.000		
Total value of said mortgaged premises (car'd inside)	$ 255,500		
Account of stocks, bonds and treasury notes of the United States, and of this State and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:			
	Par value.	Market value.	
U. S. 6 per cent. currency bonds, registerd	$ 300,000	$ 363,000	
U. S. 6 per ct. 5-20 bonds of 1865, new, reg.	50,000	51,500	
U. S. 6 per ct. 5-20 bonds of 1865, coupon	20,000	20,600	
U. S. 4 per ct. registerd	250,000	253,125	
New York Oity 7 per ct. bonds, 1892–1900	48,000	56,120	
New York City 6 per ct. bonds, 1879	32,000	32,800	
New York City 5 per ct. bonds, 1926	120,000	121,200	
Brooklyn City 7 per cent. bonds, 1910	5,000	5,750	
Jersey City 7 per cent. bonds, 1897–1913	20,000	22,200	
Alabama bonds, class "A"	10,000	4,200	
Total par and market value, carried out at market value	$ 855,000	$ 930,495—	930,495 00
Account of stocks, bonds and all other securities (except mortgages) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned on each:			
United States, State, city, and other corporation stocks and bonds—par value, $481,450; market value, $256,082; amount loaned thereon			175,900 00
Cash in the company's principal office			26,010 00
Cash belonging to the company deposited in National Park bank			5,781 00
Interest due and accrued on stocks not included in "market value."			4,288 00
Gross premiums in course of collection not more than three months due			84,632 00
Aggregate amount of all the assets of the company, stated at their actual value			$ 1,368,579 00

NIAGARA—Continued.

LIABILITIES.

Gross claims for losses against the company adjusted and unpaid ..... Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	$ 55,804 00	
Losses resisted, including interest, costs and other expenes thereon	11,045 00	
Net amount of unpaid losses		$ 66,849 00
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks running one year or less from date of policy, $385,218; unearned premiums (fifty per cent)	$ 192,609 00	
Gross premiums (without any deduction), received and receivable upon all unexpired fire risks, running more than one year from date of policy, $290,583; unearned premiums (*pro rata*)	147,826 00	
Total unearned premiums		340,435 00
Cash dividends to stockholders remaining unpaid		105 00
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz: Commissions, brokerage, and other charges due and to become due to agents and brokers, on premiums paid and in course of collection		10,860 00
Total amount of all liabilities, except capital stock, scrip reserve and net surplus		$ 418,249 00
Joint-stock capital actually paid up in cash		500,000 00
Surplus beyond capital and all other liabilities		450,330 00
Aggregate amount of all liabilities, including paid-up capital stock and net surplus		$ 1,368,579 00

NORTH BRITISH AND MERCANTILE—U. S. BRANCH.

Managers, { CHARLES E. WHITE, SAM. P. BLAGDEN, | Principal office, New York.

Commenced business in the United States, December, 1866.

CAPITAL.			
Whole amount of joint stock or guaranteed capital authorized			$10,909,091 00
Whole amount of capital actually paid up in cash			1,363,636 36
ASSETS.			
Account of stocks, bonds, and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds owned absolutely by the company:			
	Par Val.	M'kt Val.	
U. S. sixes, registered 1881	$ 50,000	$ 53,250	
U. S. fives, registered 1881	112,000	117,880	
U. S. five-twenties, registered 1867	20,000	21,050	
U. S. four and a halfs, registered 1891	836,000	865,260	
U. S. Currency sixes, registered	310,000	368,900	
Illinois sixes, coupon bonds	17,000	17,170	
Alabama eights, coupon 1886	10,000	4,000	
Virginia sixes, registered consols	37,300	24,618	
Virginia deferred certificates, registered	18,700	935	
South Carolina sixes, (funded) coupon bonds	11,500	4,600	
Tennessee sixes (funded) coupon bonds	26,000	8,840	
New York City and County sevens, registered	49,000	53,900	
Tot'l par & m'kt value, carried out at m'kt value	$1,497,500	$1,540,403	1,540,403 00
Cash in the company's principal office			220 39
Cash belonging to the company deposited in bank of Drexel, Morgan & Co., $96,873 60; New York Life Insurance and Trust Company, $20,000			116,873 60
Gross premiums in course of collection; agents' balances in due course of transmission			51,785 30
Bills receivable, not matured, taken for fire, marine and inland risks			1,682 00
The gross amount of all the assets of the company			$1,710,964 29
Aggregate amount of all the assets of the company, stated at their actual value			$ 1,710,964 29

NORTH BRITISH AND MERCANTILE—Continued.

LIABILITIES.		
Gross claims for losses against the company, adjusted and unpaid	$ 15,811 16	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	21,993,45	
Losses resisted, including interest, costs and other expenses thereon	25,435 76	
Total gross amount of claims for losses	$ 63,240 37	
Net amount of unpaid losses		$ 63,240 37
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $1,016,464; unearned premiums (fifty per cent),	$ 508,232 00	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks, running more than one year from date of policy, $364,196 13; unearned premiums (pro rata)	$ 194,086 17	
Total unearned premiums		702,318 17
Total amount of all liabilities except capital stock, and net surplus,		$ 765,558 54

NORTH GERMAN—U. S. BRANCH.

CLEMENS KUHL, Manager. | ALBERT F. RICHARDS, Ass't Manager.

Principal Office, 202 Broadway, New York.

ASSETS.

Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company.		
U. S. 4½ per cent. bonds, deposited with the insurance department of the State of New York		$ 287,131 91
Cash in company's principal office		246 63
Cash belonging to the company deposited in bank		618 58
Gross premiums in due course of collection		6,028 18
Aggregate amount of all the assets of the company, stated at their actual value		$ 294,025 30

LIABILITIES.

Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $13,248 43; unearned premiums (fifty per cent.)	$6,624 21	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running more than one year from date of policy $146; unearned premiums (pro rata)	121 67	
Total unearned premiums		$ 6,745 88
Aggregate amount of all liabilities, except capital stock and net surplus		$ 6,745 88

NORTHERN INSURANCE CO. OF LONDON—U. S. BRANCH.

Chairman, SIR WM. MILLER, BART. | Deputy Chairman, DUNCAN J. KAY.
Gen'l Manager, ALEX. P. FLETCHER, | Principal Office, 33 Pine St., N. Y.
Organized or incorporated 1836 ; commenced business 1836.

CAPITAL.

Whole amount of joint stock or guaranteed capital authorized	$15,000,000 00
Whole amount of capital actually paid up in cash	750,000 00

ASSETS.

Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States ; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company :

	Par Value.	Market Value.	
Deposited with the State of New York, at Albany—			
United States 5-20 registered stock, 1865	$155,000	$159,262 50	
" " 5 per cent. funded loan, 1881, registered	54,000	56,902 50	
Deposited with the State of Ohio, at Columbus—			
United States 10-40 registered stock, 1864	25,000	26,625	
" " 5 per cent. funded loan, 1881, registered	75,000	79,031 25	
Deposited with the State of Virginia, at Richmond—			
United States 10-40 registered stock, 1864	35,000	37,275	
" " 5 per cent. funded loan, 1881, registered	15,000	15,806 25	
Deposited with the State of Georgia, at Atlanta—			
United States 4½ per cent. funded loan, 1891, registered	25,000	25,875	
Deposited with trustees, at New York—			
United States 5 per cent. funded loan, 1881, registered	81,000	85,353 75	
United States 4½ per cent. funded loan, 1881, registered	59,000	61,065	
Total par & m'ket value, car'd out at m'k't val.	$524,000	$547,196 25	547,196 25
Cash in the company's principal office			160 19
Cash belonging to the company deposited in National Shoe and Leather Bank			19,886 10
Gross premiums in course of collection not more than three months due			7,427 83
Aggregate amount of all the assets of the company, stated at their actual value			$ 574,670 47

NORTHERN—U. S. BRANCH—Continued.

LIABILITIES.		
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	$7,330 80	
Losses resisted, including interest, costs and other expenses thereon	11,054 86	
Total gross amount of claims for losses	18,385 66	
Net amount of unpaid losses		$ 18,385 66
Gross premiums received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $287,568 34; unearned premiums (fifty per cent)	$ 143,784 17	
Gross premiums received and receivable upon all unexpired fire risks, running more than one year from date of policy, $52,270 81; unearned premiums (*pro rata*)	39,203 11	
Total unearned premiums as computed above (carried out)		182,987 28
All other demands against the company, viz: Commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection		1,742 15
Total amount of all liabilities, except capital stock, and net surplus		$ 203,115 09
Surplus beyond capital and all other liabilities		371,555 38
Aggregate amount of all liabilities, including paid-up capital stock, and net surplus		$ 574,670 47

PHŒNIX, OF HARTFORD.

President, H. Kellogg. | Vice-President, A. W. Jillson.
Secretary, D. W. C. Skilton. | Principal Office, Hartford, Conn.
Organized or incorporated, May, A. D. 1854; commenced business, June, A. D. 1854.

CAPITAL.		
Whole amount of joint stock or guarantied capital authorized.....		$ 2,100,000 00
Whole amount of capital actually paid up in cash.....		1,000,000 00
ASSETS.		
Value of real estate owned by the company.....		135,000 00
Loans on bond and mortgage, (duly recorded and being first liens on the fee simple,) upon which not more than one year's interest is due.		53,000 00
Interest accrued on all said bond and mortgage loans.....		1,395 00
Value of lands mortgaged exclusive of buildings and perishable improvements	$45,000	
Value of the buildings mortgaged.....	37,000	
Total value of said mortgaged premises, (carried inside).	$82,000	
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the Company:		
United States, State, city and other incorporation bonds—total par and market value.....		1,644,612 48

Account of stocks, bonds and all other securities (except mortgages,) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned on each:

	Par val.	Market val.	Am't lo'd.
United States bonds, sixes of 1881, reg'd.	$ 50,000	$ 55,000	$100,000
" " " 4 per cent. reg'd....	50,000	50,500	
Hartford, Provd'ce & Fishkill R. R. bo'ds	7,000	7,490	4,325
Indianapolis & Cincinnati " "	4,000	3,600	3,200
10 shares Hartford Trust Co., Hartford..	1,000	930	155
150 " Mercantile Nat'l Bank, " ..	15,000	17,700	15,000
4 " Phœnix National " " ..	400	612	1,500
7 " Ætna Life Ins. Co., " ..	700	1,750	
9 " Hartford Carpet Co., " ..	900	2,016	513
* 650 " Middlesex Quarry Co., Portland Ct.....	65,000	58,500	48,830
Total par & market value and am't lo'd..		$198,098	$173,523

Total par & market value and am't lo'd..		173,523 00
Cash in the company's principal office.....		11,163 57
Cash belonging to the company deposited in bank (name bank) Hartford Bank, $156,800 39; Hartford Trust Co., $50,000; U. S. Trust Co., N. Y., $61,501 24, Anglo, Cal., S. F., $40,667 25; total.....		308,968 88
Interest due and accrued on collateral loan and bank deposits..		2,197 59
Gross premiums in due course of collection.....	$174,650 81	
Less commissions, &c.....	19,200 00	155,450 81
All other property belonging to the company, viz: Rents due and accrued.....		883 33
Aggregate amount of all the assets of the company, stated at their actual value.....		$ 2,486,194 66

*As additional security to this loan we have a first mortgage on 21 acres quarry land at Portland, Ct., appraised at $60,000.

PHŒNIX, OF HARTFORD—Continued.

LIABILITIES.		
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	$94,256 46	
Losses resisted, including interest, costs, and other expenses thereon	20,500 00	
Total gross amount of claims for losses	$114,756 46	
Net amount of unpaid losses		$ 114,756 46
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, $1,031,526 87; unearned premiums (fifty per cent.)	$515,763 43	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running more than one year from date of policy, $470,116 99; unearned premiums (*pro rata*)	282,070 19	
Total unearned premiums		797,833 62
Total amount of all liabilities, except capital stock and net surplus		912,590 08
Joint stock capital actually paid up in cash		1,000,000 00
Surplus beyond capital		573,604 58
Aggregate amount of all liabilities, including paid up capital stock and net surplus		$ 2,486,194 66

PHENIX.

President, STEPHEN CROWELL. | Vice-President, PHILANDER SHAW.
Secretary, WM. R. CROWELL. | Principal Office, Brooklyn, N. Y.

Organized or incorporated, Sept. 10, 1853; commenced business, Sept. 10, 1853.

CAPITAL.		
Whole amount of joint stock or guaranteed capital authorized		$ 1,000,000 00
Whole amount of capital actually paid up in cash		1,000,000 00
ASSETS.		
Value of real estate owned by the company		280,000 00
Loans on bond and mortgage (duly recorded and being first liens on the fee simple), upon which not more than one year's interest is due		250,125 00
Interest due on all bond and mortgage loans, $1,177 50; interest accrued thereon, $5,750 03; total		6,927 53
Value of lands mortgaged, exclusive of buildings and perishable improvements	$ 161,150	
Value of the buildings mortgaged (insured for $269,150 as collateral)	316,100	
Total value of said mortgaged premises (carried inside)	$ 477,250	
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of other incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:		
United States, State, and other bonds—Par value, $1,497,572 33; carried out at market value		1,540,968 61
Account of stocks, bonds, and all other securities (except mortgages), hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned thereon:		
Total par value, $100,700; total market value, $118,820; amount loaned thereon		87,962 22
Cash in the company's principal office		558 31
Cash belonging to the company deposited in bank		427,461 04
Interest due and accrued on stocks not included in "market value"		6,254 66
Interest due and accrued on collateral loans		1,293 92
Gross premiums in due course of collection		82,706 15
Bills receivable, not matured, taken for fire, marine and inland risks		23,287 74
All other property belonging to the company, viz: Salvage property and claims, on losses already paid, $15,030 04; rents due and accrued, $1,734 37; due from other companies for re-insurance on losses already paid, $1,438 86; $\frac{5}{8}$ steam wrecking tug, "A. J. Smith," $162 50; wrecking pumps at Detroit, $17,000—total		51,456 27
Aggregate amount of all the assets of the company, stated at their actual value		$ 2,759,001 45

PHENIX—Continued.

LIABILITIES.		
Gross claims for losses against the company, adjusted and unpaid	$ 5,634 64	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	154,774 97	
Losses resisted, including interest, costs, and other expenses thereon	9,168 50	
Net amount of unpaid losses		$ 169,478 11
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $887,077 06; unearned premiums (fifty per cent.)	$ 443,538 53	
Gross premiums (without any deduction,) received and receivable upon all unexpired fire risks, running more than one year from date of policy, $533,870 41; unearned premiums (*pro rata*)	285,469 58	
Gross premiums (including both cash and bills, without any deductions) received and receivable upon all unexpired inland navigation risks, $6,371 00; unearned premiums (fifty per cent.)	3,185 50	
Gross premiums (cash and bills, without any deductions,) received and receivable on all unexpired marine risks	57,715 00	
Total unearned premiums		789,908 61
Due and accrued for rents		2,000 00
Al other demands against the company, absolute, and contingent, due and to become due, admitted and contested, viz.: Commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection, $8,003 07—total		8,003 07
Total amount of liabilities, except capital stock, and net surplus		$ 969,389 79
Joint-stock capital actually paid up in cash		1,000,000 00
Surplus beyond capital		789,611 66
Aggregate amount of all the assets of the company, stated at their actual value		$ 2,759,001 45

QUEEN'S—U. S. BRANCH.

Wm. H. Ross, Manager. | Principal Office, New York City.

Commenced business, May, 1866.

CAPITAL.			
Whole amount of joint stock or guaranteed capital authorized.....			£2,000,000
Whole amount of capital actually paid up in cash.....			180,000
ASSETS.			
Value of real estate owned by the company.....			$ 214,517 00
Account of stocks, bonds, and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:			
	Par Val.	M'kt Val.	
United States 6 per cent. bonds, 1881.....	$ 720,000	$ 770,400	
do 10-40 bonds.....	325,000	346,125	
Alabama 5 per cent. certificates.....	10,000	4,000	
Total par and m'kt val. carried out at m'kt val..	$1,055,000	$1,120,525	1,120,525 00
Cash belonging to the company deposited in bank....			151,543 09
Bills receivable, not matured, taken for fire, marine, and inland risks..			20,582 94
The gross amount of all the assets of the company.....			$1,507,168 03
LIABILITIES.			
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses..... .....$	71,868 49		
Losses resisted, including interest, costs and other expenses thereon.....	15,353 57		
Total gross amount of claims for losses.....$	87,222 06		
Deduct re-insurance thereon.....	1,666 67		
Net amount of unpaid losses.....			$ 85,555 39
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $638,846 34; unearned premiums (fifty per cent),..... $	319,423 17		
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks, running more than one year from date of policy, $226,183 84; unearned premiums (pro rata).....$	119,791 04		
Total unearned premiums.....			439,214 21
Accrued for rent.....			1,666 66
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz.: Commissions, brokerage, and other charges, due and to become due to agents and brokers, on premiums paid and in course of collection.....			845 35
Total amount of all liabilities except capital stock, and net surplus.			$ 527,281 61

ROYAL CANADIAN.

President, JOHN OSTELL. | Vice-Pres't, J. R. THIBAUDEAU.
Secretary, ARTHUR GAGNON. | Principal Office, Montreal Canada.

Organized or incorporated, 23d May 1873; commenced business, 13th August, 1873.

CAPITAL.			
Whole amount of capital actually paid up in cash			$ 300,000 00
ASSETS.			
Account of stocks, bonds, and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds owned absolutely by the company:			
	Par. Val.	M'kt Val.	
U. S. bonds, fives, May, 1881	$200,000	$213,500	
do do sixes, July, 1881	100,000	109,625	
do do do do 1865-7	100,000	113,125	
do do do currency, 1895	90,000	111,650	
Total par and m'kt value, carried out at m'kt value	$490,000	$547,900	547,900 00
Cash belonging to the company deposited in bank			15,408 47
Gross premiums in due course of collection			78,184 74
Bills receivable, not matured, taken for fire, marine and inland risks			5,566 11
All other property belonging to the company			11,087 30
Aggregate amount of all the assets of the company, stated at their actual value			$ 658,146 62

ROYAL CANADIAN—Continued.

LIABILITIES.		
Gross claims for losses against the company, adjusted and unpaid	$ 31,641 73	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	20,927 01	
Losses resisted, including interest, costs, and other expenses thereon	6,550	
Total gross amount of claims for losses	$ 59,118 74	
Net amount of unpaid losses		$ 59,118,74
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $416,804 68; unearned premiums (fifty per cent.)	$208,402 34	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running more than one year from date of policy, $126,866 14; unearned premiums (pro rata)	66,130 22	
Gross premiums (including both cash and bills, without any deduction) received and receivable upon all unexpired inland navigation risks, ——o——; unearned premiums one hundred per cent)	2,715 09	
Gross premiums (cash and bills, without any deduction) received and receivable upon all unexpired marine risks	2,767 48	
Total unearned premiums		280,015 13
All other demands against the company, absolute and contingent, due and to become due, admitted and contested		963 82
Total amount of all liabilities, except capital stock and net surplus		$ 340,097 69
Surplus beyond all other liabilities		318,048 93
Aggregate amount of all liabilities, including paid up capital stock and net surplus		$ 658,146 62

ROYAL, OF LIVERPOOL.

Manager, JOHN H. MCLAREN, | Sub-Manager, DIGBY, JOHNSON.

Principal office, No. 1 North John street, Liverpool.

Organized and incorporated, May 31, 1845; commenced business, June 13, 1845.

CAPITAL.	
Whole amount of joint stock or guaranteed capital authorized.....	$ 10,000,000 00
Whole amount of capital actually paid up in cash.....	1,447,725 00
Whole amount unpaid, but subscribed capital.....	8,203,775 00
3485 shares not allotted.....	348,500 00
ASSETS.	
Value of real estate owned by the company.....	1,050,816 62
Loans on mortgage, (duly recorded and being first liens on the fee simple,) upon which not more than one year's interest is due.....	2,842,733 50
Total value of mortgaged premises, (carried inside) about $6,095,610	
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:	
United States, British and other government stocks, English Railway preferred and guarantee stocks, carried out at market value.....	9,772,322 44
Account of stocks, bonds and all other securities (except mortgages,) hypothecated to the company as collateral security for cash actually loaned by the company, with the par market value of the same, and the amount loaned thereon, and other loans:	
Total par value, $2,129,922; total market value, $2,726,708 75; total amount loaned thereon	2,025,333 04
Loans to towns and townships on the security of the rates, and other loans on English securities....	3,020,282 52
Loans on life policies within surrender value.....	511,386 29
Cash in the company's principal office.....	865 48
Cash belonging to the company deposited in Bank of Liverpool and other banks.....	503,827 02
Interest due and accrued on stocks not included in "market value". Interest due and accrued on collateral loan*.....	210,770 52
Gross premiums in due course of collection, including balances in the hands of agents, branches, and insurance companies.....	388,428 37
Aggregate amount of all the assets of the comp'y, at their actual value.	20,326,765 80

ROYAL, OF LIVERPOOL—Continued.

LIABILITIES.

Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	£48,938 10 3	
Losses resisted, including interest, costs and other expenses thereon	5,161	
Total gross amount of claims for losses	£54,099 10 3	
Deduct re-insurance and salvage claims thereon	4,240 13 11	
Net amount of unpaid losses	£49,858 16 4	$ 249,294 08
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $3,145,243 74; unearned premiums (fifty per cent)	$1,572,622	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running more than one year from date of policy, $878,308 90; unearned premiums (pro rata)	439,154	
Total unearned premiums		2,011,776 00
Re-insurance fund, and all other liabilities, except capital, under the life insurance department, estimated at†		10,510,400 00
Cash dividends to stockholders remaining unpaid		5,645 00
Due and accrued for agency and other miscellaneous expenses		22,855 21
All other demands against the company, absolute and contingent, due and to become due, admitted and contested,		668,524 90
Total amount of all leabilities, except capital stock and net surplus.		13,485,900 37
Joint-stock capital actually paid up in cash		1,447,725 00
Surplus beyond capital		5,393,140 43
Aggregate amount of all liabilities, including paid up capital stock, and net surplus		$ 20,326,765 80

*All interest due on or before 30th June has since been paid.

†The whole of this amount has now been paid, the greater part of it being for bills drawn on payment of losses by the New Brunswick fire, which occurred just prior to the 30th June. These bills were paid immediately after the 30th June.

SCOTTISH COMMERCIAL—U. S. Branch.

E. W. Crowell, W. T. Read, } J'nt Res'dt Man'grs. | Principal Office, Glasgow, Scotland.

CAPITAL.

Whole amount of joint stock or guaranteed capital authorized			$ 10,000,000
Whole amount of capital actually paid up in cash			625,000
Account of stocks, bonds and treasury notes of the United States, and of this State and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:			
	Par Value.	Market Value.	
U. S. 5-20 registered, 1867, bonds deposited with State of New York	$ 200,000	$ 211,000	
U. S. sixes, registered, 1881, bonds deposited with State of Ohio	100,000	106,875	
U. S. sixes, registered, 1881, bonds deposited with State of Virginia	25,000	26,718 75	
U. S. sixes, registered, 1881, bonds deposited with State of Georgia	25,000	26,718 75	
U. S. sixes, registered, 1881, bonds in name of finance committee	36,000	38,475	
U. S. 10-40 registered, 1864, bonds in name of finance committee	24,000	25,650	
U. S. 10-40 registered, 1864, bonds in name of trustees	50,000	53,437 50	
U. S. 5-20 registered, 1867, bonds in name of trustees	50,000	52,750	
Total par & m'kt val. carried out at mk't val.	$510,000 00	$ 541,625 00	541,625 00
Cash in the company's principal office			18,741 04
Cash on hand since received			23,235 26
Cash belonging to company deposited in bank			13,863 48
Interest due and accrued on stocks not included in "market value."			55,839 78
Interest due and accrued on collateral loan			1,268 79
Gross premiums in due course of collection			87,493 16
All other property belonging to the company, $6,497 47; rents due and accrued, $500—total			6,997 47
Aggregate amount of all the assets of the company, stated at their actual value			$ 693,224 20

SCOTTISH COMMERCIAL—U. S. Branch—Continued.

LIABILITIES.

Gross claims for losses against the company adjusted and unpaid	$ 14,573 99	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	6,750 00	
Losses resisted, including interest, costs, and other expenses thereon	15,000 00	
Total gross amount of claims for losses	36,323 99	
Deduct re-insurance thereon	1,110 09	
Net amount of unpaid losses		$ 35,213 90
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $414,527 43; unearned premiums (fifty per cent.)	$207,263 71	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running more than one year from date of policy, $151,613 52; unearned premiums (*pro rata*)	100,860 48	
Total unearned premiums		308,124 19
Due and accrued for salaries, rent, advertising and for agency and other miscellaneous expenses		7,506 00
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz: State, city, county, or other taxes and assessments, $2,223 23; commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection, $11,109 82; return premium, $2,184 80; re-insurance, $2,215 50—total		17,733 35
Aggregate amount of all liabilities, including paid-up capital stock, and net surplus		$ 368,577 44

WESTERN ASSURANCE COMPANY.

President, Hon. John McMurrich, | Managing Director, Bernard Haldan,
Secretary, J. J. Kenny, | Principal office, Toronto, Canada,

Organized or incorporated August, 1851; commenced business August, 1851.

CAPITAL.		
Whole amount of joint stock or guaranteed capital authorized (Gold $800,000)		$ 824,000 00
Whole amount of capital actually paid up in cash (Gold, $400,000)		412,000 00
ASSETS.		
Value of real estate owned by the company		23,433 02
Loans on bond and mortgage (duly recorded and being first liens on the fee simple), upon which not more than one year's interest is due,		48,635 29
Interest due on all said bonds and mortgage loans, $1,824 46; interest accrued thereon, $4,114 71; total		5,939 17
Total value of mortgaged premises (carried inside)	$121,643	
Account of stocks, bonds, and treasury notes of the United States, and of this State, and of other States; and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:		
United States and other bonds—par value 863,880 94; market value		877,564 82
Cash belonging to the company deposited in Canadian Bank of Commerce, $81,792 48; Corn Exchange National Bank, Chicago, $3,133 89; Farmers & Mechanics National Bank, Buffalo, $1,865 66		86,792 08
Interest due and accrued on stocks not included in "market value"		1,575 00
Gross premiums in course of collection, not more than three months due		109,742 82
Bills receivable, not matured, taken for fire, marine and inland risks		26,296 25
All other property belonging to the company, viz: Bills receivable over due (considered good), $4,256 79; steam pump and hawser, $4,142 16		8,398 95
The gross amount of all the assets of the Company		$1,188,377 35
Amount of premiums unpaid on policies which have been insured more than three months (inside)	$11,164 94	
Aggregate amount of all the assets of the company, stated at their actual value		$1,188,377 35

WESTERN ASSURANCE COMPANY—Continued.

LIABILITIES.

Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	$ 39,872 11	
Total gross amount of claims for losses	$ 39,872 11	
Net amount of unpaid losses		$ 39,872 11
Gross premiums received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $629,977 85; unearned premiums (fifty per cent)	$ 314,988 92	
Gross premiums, received and receivable upon all unexpired fire risks, running more than one year from date of policy, $121,865 59; unearned premiums (pro rata)	69,974 11	
Gross premiums (including both cash and bills) received and receivable upon all unexpired inland navigation risks, $6,166 66; unearned premiums (fifty per cent)	3,083 33	
Total unearned premiums as computed above (carried out)		388,046 36
Cash dividends to stockholders remaining unpaid, $535 90; do. payable 10th January, 1878, $30,900		31,435 90
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz.: Commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection, $16,741 43; re-insurance, $6,229 18; total,		22,970 61
Total amount of all liabilities, except capital stock and net surplus,		$ 482,324 98
Joint stock capital actually paid up in cash		412,000 00
Surplus beyond capital and all other liabilities		294,052 37
Aggregate amount of all liabilities, including paid up capital stock and net surplus		$1,188,377 35

WESTCHESTER.

President, GEORGE J. PENFIELD. | Vice-President, JOHN E. MARSHALL.
Secretary, GEORGE R. CRAWFORD. | Principal Office, New Rochelle, N. Y.

Organized or incorporated as a mutual, March 14, 1837; commenced business as a joint stock, January 1, 1870.

CAPITAL.			
Whole amount of joint stock or guaranteed capital authorized			$ 300,000 00
Whole amount of capital actually paid up in cash			300,000 00
ASSETS.			
Value of real estate owned by the company			28,000 00
Loans on bond and mortgage, (duly recorded and being first liens on the fee simple,) upon which not more than one year's interest is due.			139,350 00
Loans on bond and mortgage (first liens) upon which more than one year's interest is due (of which $6,300 is in process of foreclosure)			38,000 00
Value of lands mortgaged exclusive of buildings and perishable improvements		$ 167,450	
Value of the buildings mortgaged (insured for $221,550 as collateral)		279,950	
Total value of said mortgaged premises (car'd inside)		$ 447,400	
Account of stocks, bonds and treasury notes of the United States, and of this State, and of other States, and also of stocks and bonds of incorporated cities in this State, and of all other stocks and bonds, owned absolutely by the company:			
	Par value.	Market value.	
U. S. bonds, 5-20, 1867, registerd	$ 135,000	$ 146,475	
" " 5-20, 1867, "	60,000	63,375	
" " 5-20, 1881, "	115,000	126,068 75	
" " 4½ per cent. 1891, registered	100,000	103,500	
" " 5-20, 1865, registered	50,000	52 937 50	
" " 5's 1881, "	10,000	10,537 50	
" " 10-40, "	10,000	10,687 50	
Central Pacific Rail Road bonds	20,000	21,600	
Chesapeake & Ohio Rail Road bonds	10,000	2,500	
Manufacturers & Merchants Bank stock	2,000	2,000	
Total par and market value, carried out at market value	$ 512,000	$ 539,681 25	539,681 25
Account of stocks, bonds and all other securities (except mortgages) hypothecated to the company as collateral security for cash actually loaned by the company, with the par and market value of the same, and the amount loaned on each:			
State, city, and other corporation stocks and bonds—par value, $36,550; market value, $37,130; amount loaned thereon			23,100 00
Cash in the company's principal office		$ 8,974 24	
Cash in Franklin Bank, Cincinnati		7,500 00	
Cash in Chatham National Bank, N. Y		16,139 53	
Cash in Fulton National Bank, N. Y.		5,324 35	37,938 12
Interest due on all bonds and mortgages held by company		$ 5,711 78	
Interest accrued on all bonds and mortgages held by Co		1,152 73	
Interest due and accrued on special deposit, Cincinnati, not included in market value		291 25	
Interest due and accrued on all collateral loans held by Co.		1,333 24	8,489 00
Gross premiums in course of collection			87,058 95
All other property belonging to the company, viz: Rents due and accrued			1,524 65
Aggregate amount of all the assets of the company, stated at their actual value			$ 903,141 97

WESTCHESTER—Continued.

LIABILITIES.		
Gross claims for losses against the company, adjusted and unpaid	$ 9,742 11	
Gross losses in process of adjustment, or in suspense, including all reported and supposed losses	7,722 45	
Losses resisted, including interest, costs and other expenses thereon	11,800	
Total gross amount of claims for losses	$ 29,264 56	
Net amount of unpaid losses		$ 29,264 56
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running one year or less from date of policy, including interest premiums on perpetual fire risks, $135,079 46; re-insurance thereon at fifty per cent	$217,539 73	
Gross premiums (without any deduction) received and receivable upon all unexpired fire risks running more than one year from date of policy, $262,794 16; re-insurance thereon (*pro rata.*)	126,210 03	
	$343,749 76	
Amount required to safely re-insure all outstanding risks		343,749 76
All other demands against the company, absolute and contingent, due and to become due, admitted and contested, viz: Commissions, brokerage and other charges due and to become due to agents and brokers, on premiums paid and in course of collection		9,124 76
Total amount of all liabilities, except capital stock, and net surplus		382,139 08
Joint-stock capital actually paid-up in cash		300,000 00
Surplus beyond capital as regards policy holders		221,002 89
Aggregate amount of all liabilities, including paid-up capital stock, and net surplus		$ 903,141 97